

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/04/2023

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Mary Burford

(724)796-1551

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\_\_\_\_\_  
Contact Person

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024 )?      Yes       No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$22234205
Ending Unassigned Fund Balance	\$1774093
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Fort Cherry SD	<b>County :</b> Washington	<b>AUN Number :</b> 101632403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/20/2024
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside for deficit budget and/or unforeseen circumstances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Capital Projects, future PSERS rate increases, health insurance increases, technology and next year's budget deficit

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,284,741
0850 Unassigned Fund Balance	1,778,736
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,063,477</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,522,122
7000 Revenue from State Sources	11,318,440
8000 Revenue from Federal Sources	219,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,059,562</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,123,039</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,386,938
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	7,750
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	1,160,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,500
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	27,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	207,500
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	202,784
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$10,522,122</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,076,774
7220 Vocational Education	99,752
7271 Special Education funds for School-Aged Pupils	941,125
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	680,763
7505 Ready to Learn Block Grant	186,506
7810 State Share of Social Security and Medicare Taxes	331,530
7820 State Share of Retirement Contributions	1,465,990
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,318,440</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	162,800
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,900
8517 Title IV - 21st Century Schools	12,800
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$219,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,059,562</b>

Act 1 Index (current): 6.7%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$8,386,938

Amount of Tax Relief for Homestead Exclusions \$680,779

Total Approx. Tax Revenue: \$9,067,717

Approx. Tax Levy for Tax Rate Calculation: \$9,798,166

	Allegheny	Washington	Total
<b>2023-24 Data</b>			
a. Assessed Value	\$15,258,300	\$599,612,890	\$614,871,190
b. Real Estate Mills	14.7398	14.7398	14.7398
<b>I. 2024-25 Data</b>			
c. 2022 STEB Market Value	\$15,936,756	\$533,639,884	\$549,576,640
d. Assessed Value	\$15,118,800	\$608,174,190	\$623,292,990
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2023-24 Calculations</b>			
f. 2023-24 Tax Levy	\$224,904	\$8,838,174	\$9,063,078
(a * b)			
<b>2024-25 Calculations</b>			
g. Percent of Total Market Value	2.89982%	97.10018%	100.00000%
h. Rebalanced 2023-24 Tax Levy			\$9,063,078
(f Total * g)			
i. Base Mills Subject to Index	14.7398	14.7398	14.7398
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	91.60000%	92.00000%	91.98840%
k. Tax Levy Needed			\$9,798,166
(Approx. Tax Levy * g)			
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>15.7200</b>	<b>15.7200</b>	<b>15.7200</b>
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$237,668	\$9,560,498	\$9,798,166
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,117,387
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,386,938
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.7%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$8,386,938  
 Amount of Tax Relief for Homestead Exclusions \$680,779  
 Total Approx. Tax Revenue: \$9,067,717  
 Approx. Tax Levy for Tax Rate Calculation: \$9,798,166

	Allegheny	Washington	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	15.7274	15.7274	15.7274
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$237,779	\$9,564,999	\$9,802,778
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$22,294.00	\$22,294.00	
<b>V.</b> Number of Homestead/Farmstead Properties	100	1871	1971
Median Assessed Value of Homestead Properties			\$142,600



Act 1 Index (current): 6.7%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$8,386,938

Amount of Tax Relief for Homestead Exclusions \$680,779

Total Approx. Tax Revenue: \$9,067,717

Approx. Tax Levy for Tax Rate Calculation: \$9,798,166

	Allegheny	Washington	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$680,763	Lowering RE Tax Rate	\$0	\$680,763
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$16			\$16
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$680,779</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	15,118,800	15.7200	237,668			91.60000%	
Washington	608,174,190	15.7200	9,560,498			92.00000%	
<b>Totals:</b>	<b>623,292,990</b>		<b>9,798,166</b>	<b>- 680,779 =</b>	<b>9,117,387 X</b>	<b>91.98840% =</b>	<b>8,386,938</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,600
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	21,600
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>21,600</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,040,700
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,160,700</b>
<b>Total Act 511, Current Taxes</b>			<b>1,182,300</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>549,576,640 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,594,920</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	14.7398	15.7200	6.66%	Yes	6.7%				
	Washington	14.7398	15.7200	6.66%	Yes	6.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,697,060
1200 Special Programs - Elementary / Secondary	3,612,101
1300 Vocational Education	583,155
<b>Total Instruction</b>	<b>\$12,892,316</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	974,772
2200 Support Services - Instructional Staff	353,620
2300 Support Services - Administration	1,214,361
2400 Support Services - Pupil Health	154,516
2500 Support Services - Business	461,219
2600 Operation and Maintenance of Plant Services	2,765,444
2700 Student Transportation Services	1,436,109
2800 Support Services - Central	320,526
2900 Other Support Services	11,700
<b>Total Support Services</b>	<b>\$7,692,267</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	697,678
<b>Total Operation of Non-Instructional Services</b>	<b>\$697,678</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	551,944
5200 Interfund Transfers - Out	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$951,944</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,234,205</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,327,767
200 Personnel Services - Employee Benefits	3,374,129
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	1,000
500 Other Purchased Services	724,500
600 Supplies	217,164
700 Property	7,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,697,060</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,330,743
200 Personnel Services - Employee Benefits	914,640
300 Purchased Professional and Technical Services	360,500
500 Other Purchased Services	989,770
600 Supplies	8,672
700 Property	5,000
800 Other Objects	2,776
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,612,101</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	180,619
200 Personnel Services - Employee Benefits	132,208
400 Purchased Property Services	5,000
500 Other Purchased Services	224,044
600 Supplies	31,149
700 Property	2,000
800 Other Objects	8,135
<b>Total Vocational Education</b>	<b>\$583,155</b>
<b>Total Instruction</b>	<b>\$12,892,316</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	396,357
200 Personnel Services - Employee Benefits	269,233
300 Purchased Professional and Technical Services	300,400
500 Other Purchased Services	800
600 Supplies	5,532
800 Other Objects	2,450
<b>Total Support Services - Students</b>	<b>\$974,772</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	156,676
200 Personnel Services - Employee Benefits	122,480
300 Purchased Professional and Technical Services	45,469
500 Other Purchased Services	8,900

2024-2025 Final General Fund Budget

LEA : 101632403 Fort Cherry SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	19,445
800 Other Objects	650
<b>Total Support Services - Instructional Staff</b>	<b>\$353,620</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	609,949
200 Personnel Services - Employee Benefits	332,862
300 Purchased Professional and Technical Services	118,200
400 Purchased Property Services	66,500
500 Other Purchased Services	38,600
600 Supplies	12,950
700 Property	500
800 Other Objects	34,800
<b>Total Support Services - Administration</b>	<b>\$1,214,361</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	103,107
200 Personnel Services - Employee Benefits	45,109
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
600 Supplies	3,500
700 Property	800
<b>Total Support Services - Pupil Health</b>	<b>\$154,516</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	220,436
200 Personnel Services - Employee Benefits	174,233
300 Purchased Professional and Technical Services	9,250
500 Other Purchased Services	23,500
600 Supplies	29,000
800 Other Objects	4,800
<b>Total Support Services - Business</b>	<b>\$461,219</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,068,410
200 Personnel Services - Employee Benefits	782,399
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	416,510
500 Other Purchased Services	115,105
600 Supplies	316,820
700 Property	36,000
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,765,444</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,109
500 Other Purchased Services	1,412,000
600 Supplies	6,000
700 Property	11,000

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,436,109</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	71,574
200 Personnel Services - Employee Benefits	30,283
300 Purchased Professional and Technical Services	39,780
400 Purchased Property Services	10,000
600 Supplies	168,889
<b>Total Support Services - Central</b>	<b>\$320,526</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,700
<b>Total Other Support Services</b>	<b>\$11,700</b>
<b>Total Support Services</b>	<b>\$7,692,267</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	270,116
200 Personnel Services - Employee Benefits	113,312
300 Purchased Professional and Technical Services	74,500
400 Purchased Property Services	18,200
500 Other Purchased Services	72,250
600 Supplies	91,300
700 Property	41,000
800 Other Objects	17,000
<b>Total Student Activities</b>	<b>\$697,678</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$697,678</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	291,944
900 Other Uses of Funds	260,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$551,944</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	400,000
<b>Total Interfund Transfers - Out</b>	<b>\$400,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$951,944</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,234,205</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,968,000	3,015,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	25,600	25,105
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,502,500	429,200
Other Capital Projects Fund	1,428,000	875,800
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	113,200	101,050
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,037,300</b>	<b>\$4,446,155</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,037,300</b>	<b>\$4,446,155</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	9,730,000	9,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	212,195	225,075
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,724,908	483,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$14,667,103</b>	<b>\$10,178,075</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,667,103</b>	<b>\$10,178,075</b>

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$14,667,103</b>	<b>\$10,178,075</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,114,741
0850 Unassigned Fund Balance	1,774,093
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,888,834</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,888,834</b>
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