

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ryan L Wagner

(814)542-8633

Extn :193

Contact Person

Telephone

Extension

rwagner@muasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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	\$26619257
Ending Unassigned Fund Balance	\$291742
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.09%

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)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$300,145.00 Function 2200, Object 200: \$315,659.00	Tuition reimbursement is charged to the 200 object in the 2200 function.
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.	District anticipates a deficit due to the increase and unpredictability of cyber/charter school expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,256,462
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,256,462</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,789,942
7000 Revenue from State Sources	17,877,245
8000 Revenue from Federal Sources	987,350
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,654,537</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,910,999</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,069,800
6113 Public Utility Realty Taxes	5,200
6114 Payments in Lieu of Current Taxes - State / Local	52,250
6120 Current Per Capita Taxes, Section 679	20,020
6140 Current Act 511 Taxes - Flat Rate Assessments	20,020
6150 Current Act 511 Taxes - Proportional Assessments	1,095,850
6400 Delinquencies on Taxes Levied / Assessed by the LEA	403,700
6500 Earnings on Investments	51,200
6700 Revenues from LEA Activities	46,150
6910 Rentals	5,000
6940 Tuition from Patrons	11,800
6990 Refunds and Other Miscellaneous Revenue	8,952

REVENUE FROM LOCAL SOURCES \$5,789,942

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,736,440
7120 Level Up Supplement	375,000
7220 Vocational Education	55,000
7271 Special Education funds for School-Aged Pupils	1,219,442
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	395,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	358,361
7505 Ready to Learn Block Grant	334,502
7810 State Share of Social Security and Medicare Taxes	485,000
7820 State Share of Retirement Contributions	2,268,000

REVENUE FROM STATE SOURCES \$17,877,245

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	6,500
8512 IDEA, Part B	285,000
8513 IDEA, Section 619	2,650
8514 Title I - Improving the Academic Achievement of the Disadvantaged	525,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	52,550
8517 Title IV - 21st Century Schools	53,350

Amount

REVENUE FROM FEDERAL SOURCES

8519 Title V - Flexibility and Accountability	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,300

REVENUE FROM FEDERAL SOURCES \$987,350

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,654,537

Act 1 Index (current): 7.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,070,377

Amount of Tax Relief for Homestead Exclusions

\$358,361

Total Approx. Tax Revenue:

\$4,428,738

Approx. Tax Levy for Tax Rate Calculation:

\$4,875,658

Huntingdon

Mifflin

Total

2023-24 Data			
a. Assessed Value	\$73,310,640	\$57,397,788	\$130,708,428
b. Real Estate Mills	41.4200	25.1700	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$344,991,099	\$156,276,694	\$501,267,793
d. Assessed Value	\$73,982,080	\$57,442,583	\$131,424,663
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$3,036,527	\$1,444,702	\$4,481,229
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	68.82371%	31.17629%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,084,148	\$1,397,081	\$4,481,229
(f Total * g)			
i. Base Mills Subject to Index	42.0695	25.1700	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.20000%	89.90000%	90.10647%
k. Tax Levy Needed	\$3,355,609	\$1,520,049	\$4,875,658
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	45.3500	26.4600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,355,087	\$1,519,931	\$4,875,018
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,516,657
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,069,800
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,070,377

Amount of Tax Relief for Homestead Exclusions

\$358,361

Total Approx. Tax Revenue:

\$4,428,738

Approx. Tax Levy for Tax Rate Calculation:

\$4,875,658

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	45.3509	27.1332	
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)	\$3,355,154	\$1,558,601	\$4,913,755
IV. 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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,242.00	\$5,420.00	
Number of Homestead/Farmstead Properties	1580	857	2437
Median Assessed Value of Homestead Properties			\$24,450

Act 1 Index (current): 7.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,070,377

Amount of Tax Relief for Homestead Exclusions

\$358,361

Total Approx. Tax Revenue:

\$4,428,738

Approx. Tax Levy for Tax Rate Calculation:

\$4,875,658

Huntingdon

Mifflin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$358,361

Lowering RE Tax Rate

\$0

\$358,361

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$358,361

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>
Huntingdon	73,982,080	45.3500	3,355,087			90.20000%	
Mifflin	57,442,583	26.4600	1,519,931			89.90000%	
Totals:	131,424,663		4,875,018	- 358,361 =	4,516,657 X	90.10647% =	4,069,800

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,020
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	20,020
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
Total Current Act 511 Taxes – Flat Rate Assessments			20,020
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	973,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	122,850
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
Total Current Act 511 Taxes – Proportional Assessments			1,095,850
Total Act 511, Current Taxes			1,115,870
Act 511 Tax Limit -->		501,267,793 X	12
		Market Value	Mills
			6,015,214
			(511 Limit)

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>									
	Huntingdon	42.0695	45.3500	7.80%	Yes	7.8%				
	Mifflin	25.1700	26.4600	5.13%	Yes	7.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,333,164
1200 Special Programs - Elementary / Secondary	5,782,664
1300 Vocational Education	1,131,689
Total Instruction	\$17,247,517
2000 Support Services	
2100 Support Services - Students	643,903
2200 Support Services - Instructional Staff	652,334
2300 Support Services - Administration	1,409,999
2400 Support Services - Pupil Health	316,344
2500 Support Services - Business	360,242
2600 Operation and Maintenance of Plant Services	1,628,437
2700 Student Transportation Services	1,360,229
2800 Support Services - Central	424,056
Total Support Services	\$6,795,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	598,871
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$604,371
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,971,825
Total Other Expenditures and Financing Uses	\$1,971,825
Total Estimated Expenditures and Other Financing Uses	\$26,619,257

2024-2025 Final General Fund Budget

LEA : 111316003 Mount Union Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,317,632
200 Personnel Services - Employee Benefits	3,720,707
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	28,000
500 Other Purchased Services	999,300
600 Supplies	220,475
800 Other Objects	4,050
Total Regular Programs - Elementary / Secondary	\$10,333,164
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,126,969
200 Personnel Services - Employee Benefits	1,835,570
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	1,702,000
600 Supplies	12,000
800 Other Objects	125
Total Special Programs - Elementary / Secondary	\$5,782,664
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	282,008
200 Personnel Services - Employee Benefits	236,642
500 Other Purchased Services	611,639
600 Supplies	1,400
Total Vocational Education	\$1,131,689
Total Instruction	\$17,247,517
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	307,406
200 Personnel Services - Employee Benefits	279,147
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	780
600 Supplies	37,400
800 Other Objects	1,670
Total Support Services - Students	\$643,903
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	300,145
200 Personnel Services - Employee Benefits	315,659
300 Purchased Professional and Technical Services	10,125
500 Other Purchased Services	8,540
600 Supplies	17,000
800 Other Objects	865
Total Support Services - Instructional Staff	\$652,334
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	681,503

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	541,071
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	52,180
600 Supplies	22,500
800 Other Objects	11,745
Total Support Services - Administration	\$1,409,999
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	130,943
200 Personnel Services - Employee Benefits	110,601
300 Purchased Professional and Technical Services	67,450
600 Supplies	7,350
Total Support Services - Pupil Health	\$316,344
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	181,944
200 Personnel Services - Employee Benefits	136,138
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	2,000
600 Supplies	28,700
800 Other Objects	4,960
Total Support Services - Business	\$360,242
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	526,911
200 Personnel Services - Employee Benefits	407,846
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	205,850
500 Other Purchased Services	73,280
600 Supplies	365,650
700 Property	45,000
800 Other Objects	600
Total Operation and Maintenance of Plant Services	\$1,628,437
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,313
200 Personnel Services - Employee Benefits	14,626
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,296,690
600 Supplies	8,400
Total Student Transportation Services	\$1,360,229
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	159,730
200 Personnel Services - Employee Benefits	126,273
300 Purchased Professional and Technical Services	15,555
500 Other Purchased Services	51,773
600 Supplies	67,725
700 Property	3,000
Total Support Services - Central	\$424,056

<u>Description</u>	<u>Amount</u>
Total Support Services	\$6,795,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	257,369
200 Personnel Services - Employee Benefits	132,569
300 Purchased Professional and Technical Services	40,295
400 Purchased Property Services	2,500
500 Other Purchased Services	75,581
600 Supplies	77,550
800 Other Objects	13,007
Total Student Activities	\$598,871
3300 Community Services	
600 Supplies	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$604,371
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	701,825
900 Other Uses of Funds	1,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,971,825
Total Other Expenditures and Financing Uses	\$1,971,825
TOTAL EXPENDITURES	\$26,619,257

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,500,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,100,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	42,500	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,697,500	\$3,100,000

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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,697,500	\$3,100,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
0510 Bonds Payable	17,750,000	16,480,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	42,500	45,000
0540 Accumulated Compensated Absences	435,000	440,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,650,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,727,500	\$21,615,000

Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities 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 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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Other Agency 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 Agency Fund

Permanent 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 Permanent Fund

Total Long-Term Indebtedness	\$22,727,500	\$21,615,000
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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

TOTAL INDEBTEDNESS	\$22,727,500	\$21,615,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	291,742
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$291,742

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$291,742
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