

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

Tom Witiak

(570)434-8416

Extn :

Contact Person

Telephone

Extension

twitiak@mvsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mountain View SD	COUNTY : Susquehanna	AUN : 119584603
---------------------------------------	-------------------------	--------------------

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	\$23311753
Ending Unassigned Fund Balance	\$-447098
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-1.91%

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
-----------------------------	------

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 : Mountain View SD	County : Susquehanna	AUN Number : 119584603
--	---------------------------------------	---

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
--	-------------

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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$660,265.00 7340 PDE Amount: \$0.00	
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.	Mountain View will work to pass a balanced final budget.

<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	384,299	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$384,299</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,127,849	
7000 Revenue from State Sources	10,956,282	
8000 Revenue from Federal Sources	396,225	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,480,356</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,864,655</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,898,574
6113 Public Utility Realty Taxes	9,250
6114 Payments in Lieu of Current Taxes - State / Local	1,750
6120 Current Per Capita Taxes, Section 679	14,454
6140 Current Act 511 Taxes - Flat Rate Assessments	14,454
6150 Current Act 511 Taxes - Proportional Assessments	1,245,267
6400 Delinquencies on Taxes Levied / Assessed by the LEA	391,500
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,600
6910 Rentals	180,000
6920 Contributions and Donations from Private Sources	22,500
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	36,000
REVENUE FROM LOCAL SOURCES	\$11,127,849
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,979,206
7112 Basic Education Funding-Social Security	386,150
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	899,062
7311 Pupil Transportation Subsidy	991,002
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,005
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	660,265
7360 Safe Schools	113,000
7505 Ready to Learn Block Grant	191,469
7820 State Share of Retirement Contributions	1,703,123
REVENUE FROM STATE SOURCES	\$10,956,282
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	260,354
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,228
8517 Title IV - 21st Century Schools	18,643
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$396,225
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,480,356

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,898,574	
Amount of Tax Relief for Homestead Exclusions	<u>\$660,265</u>	
Total Approx. Tax Revenue:	\$9,558,839	
Approx. Tax Levy for Tax Rate Calculation:	\$10,228,624	
	Susquehanna	Total

2023-24 Data		
a. Assessed Value	\$204,716,417	\$204,716,417
b. Real Estate Mills	48.7347	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$723,124,537	\$723,124,537
d. Assessed Value	\$205,567,017	\$205,567,017
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$9,976,793	\$9,976,793
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$9,976,793	\$9,976,793
(f Total * g)		
i. Base Mills Subject to Index	48.7347	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$10,228,624	\$10,228,624
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	49.7581	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,228,624	\$10,228,624
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,568,359
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,898,574
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,898,574	
Amount of Tax Relief for Homestead Exclusions	<u>\$660,265</u>	
Total Approx. Tax Revenue:	\$9,558,839	
Approx. Tax Levy for Tax Rate Calculation:	\$10,228,624	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	51.3176	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,549,206	\$10,549,206
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,900.00	
Number of Homestead/Farmstead Properties	2273	2273
Median Assessed Value of Homestead Properties		\$42,400

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,898,574
Amount of Tax Relief for Homestead Exclusions	<u>\$660,265</u>
Total Approx. Tax Revenue:	\$9,558,839
Approx. Tax Levy for Tax Rate Calculation:	\$10,228,624
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$660,265	Lowering RE Tax Rate	\$0	\$660,265
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$660,265

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Susquehanna	205,567,017	49.7581	10,228,624				93.00000%		
Totals:				205,567,017	10,228,624	-	660,265	=	9,568,359 X 93.00000% = 8,898,574
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					14,454
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	16,060	14,454		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						16,060	14,454		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,000,000	1,000,000		
6152	Current Act 511 Occupation Taxes			100.00000	0.000	83,630	75,267		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	170,000	170,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						1,253,630	1,245,267		
Total Act 511, Current Taxes							1,259,721		
Act 511 Tax Limit -->					723,124,537	X	12	8,677,494	
					Market Value		Mills	(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> Susquehanna	48.7347	49.7581	2.10%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes	100.0000	100.00000	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

LEA : 119584603 Mountain View SD

Printed 4/26/2024 2:18:00 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,498,168
1200 Special Programs - Elementary / Secondary	4,094,114
1300 Vocational Education	580,175
1400 Other Instructional Programs - Elementary / Secondary	24,732
1700 Higher Education Programs for Secondary Students	40,000
1800 Pre-Kindergarten	335,755
Total Instruction	\$14,572,944
2000 Support Services	
2100 Support Services - Students	970,139
2200 Support Services - Instructional Staff	650,765
2300 Support Services - Administration	1,147,005
2400 Support Services - Pupil Health	273,784
2500 Support Services - Business	544,497
2600 Operation and Maintenance of Plant Services	1,827,088
2700 Student Transportation Services	1,571,602
2800 Support Services - Central	484,603
Total Support Services	\$7,469,483
3000 Operation of Non-Instructional Services	
3200 Student Activities	647,813
Total Operation of Non-Instructional Services	\$647,813
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	621,513
Total Other Expenditures and Financing Uses	\$621,513
Total Estimated Expenditures and Other Financing Uses	\$23,311,753

LEA : 119584603 Mountain View SD

Printed 4/26/2024 2:18:01 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,210,814
200 Personnel Services - Employee Benefits	3,525,554
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	42,200
500 Other Purchased Services	565,000
600 Supplies	109,600
700 Property	42,500
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$9,498,168
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,787,527
200 Personnel Services - Employee Benefits	1,441,787
300 Purchased Professional and Technical Services	276,500
500 Other Purchased Services	569,000
600 Supplies	13,800
700 Property	4,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$4,094,114
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	87,784
200 Personnel Services - Employee Benefits	63,391
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	425,000
600 Supplies	3,000
Total Vocational Education	\$580,175
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,232
500 Other Purchased Services	3,500
Total Other Instructional Programs - Elementary / Secondary	\$24,732
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	40,000
Total Higher Education Programs for Secondary Students	\$40,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	182,916
200 Personnel Services - Employee Benefits	150,839
600 Supplies	2,000
Total Pre-Kindergarten	\$335,755
Total Instruction	\$14,572,944
2000 Support Services	
2100 <u>Support Services - Students</u>	

LEA : 119584603 Mountain View SD

Printed 4/26/2024 2:18:01 PM

<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	528,462
200	Personnel Services - Employee Benefits	434,527
500	Other Purchased Services	2,500
600	Supplies	2,450
800	Other Objects	2,200
Total Support Services - Students		\$970,139
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	285,795
200	Personnel Services - Employee Benefits	236,939
300	Purchased Professional and Technical Services	108,281
500	Other Purchased Services	2,500
600	Supplies	15,000
800	Other Objects	2,250
Total Support Services - Instructional Staff		\$650,765
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	633,529
200	Personnel Services - Employee Benefits	384,476
300	Purchased Professional and Technical Services	87,000
500	Other Purchased Services	16,000
600	Supplies	22,000
700	Property	1,000
800	Other Objects	3,000
Total Support Services - Administration		\$1,147,005
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	160,068
200	Personnel Services - Employee Benefits	104,716
300	Purchased Professional and Technical Services	2,000
600	Supplies	3,500
700	Property	2,000
800	Other Objects	1,500
Total Support Services - Pupil Health		\$273,784
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	172,635
200	Personnel Services - Employee Benefits	135,612
300	Purchased Professional and Technical Services	58,000
400	Purchased Property Services	5,500
500	Other Purchased Services	146,250
600	Supplies	25,000
700	Property	500
800	Other Objects	1,000
Total Support Services - Business		\$544,497
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	443,251
200	Personnel Services - Employee Benefits	393,537
300	Purchased Professional and Technical Services	58,000

LEA : 119584603 Mountain View SD

Printed 4/26/2024 2:18:01 PM

<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	250,500
500	Other Purchased Services	648,800
700	Property	25,000
800	Other Objects	8,000
Total Operation and Maintenance of Plant Services		\$1,827,088
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,570,602
700	Property	1,000
Total Student Transportation Services		\$1,571,602
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	142,642
200	Personnel Services - Employee Benefits	122,665
300	Purchased Professional and Technical Services	25,980
500	Other Purchased Services	17,700
600	Supplies	156,356
700	Property	19,260
Total Support Services - Central		\$484,603
Total Support Services		\$7,469,483
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	326,560
200	Personnel Services - Employee Benefits	173,753
300	Purchased Professional and Technical Services	9,000
400	Purchased Property Services	2,000
500	Other Purchased Services	69,000
600	Supplies	10,500
700	Property	23,000
800	Other Objects	34,000
Total Student Activities		\$647,813
Total Operation of Non-Instructional Services		\$647,813
5000 Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	621,513
Total Interfund Transfers - Out		\$621,513
Total Other Expenditures and Financing Uses		\$621,513
TOTAL EXPENDITURES		\$23,311,753

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	700,000	
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	95,500	96,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	362,000	363,000
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		

LEA : 119584603 Mountain View SD

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$1,157,500	\$459,000
TOTAL CASH AND INVESTMENTS	\$1,157,500	\$459,000

LEA : 119584603 Mountain View SD

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	14,282,290	13,685,695
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 General Fund	\$14,282,290	\$13,685,695
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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>
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	\$14,282,290	\$13,685,695

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$14,282,290	\$13,685,695

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(447,098)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$447,098)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$447,098)