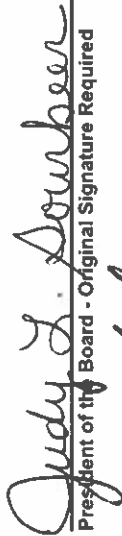


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

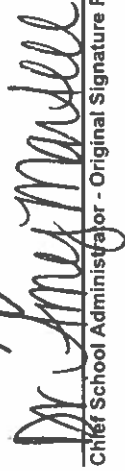
Date of Adoption of the General Fund Budget: 06/13/2024


President of the Board - Original Signature Required

6/13/2024
Date


Secretary of the Board - Original Signature Required

6/13/2024
Date


Chief School Administrator - Original Signature Required

6/13/2024
Date

Mark Jannone

(570)673-3191 Extn :

Contact Person

Telephone Extension

mjannone@canton.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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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	\$23440305
Ending Unassigned Fund Balance	\$1866254
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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 5/9/2024
--	------------------

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 : Canton Area SD	County : Bradford	AUN Number : 117081003
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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 <i>Judith L. Souber</i>	DATE 05-09-24
---	-------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$224,546.00 Function 2200, Object 200: \$259,874.00	This group has many lower paid employees who have family benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is used for unbudgeted, unexpected expenses.
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.	These funds will offset future tax increases and provide for capitol spending.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds will offset future tax increases and provide for capitol spending.

<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	5,335,367
0850 Unassigned Fund Balance	1,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,135,367</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,892,677
7000 Revenue from State Sources	16,685,688
8000 Revenue from Federal Sources	415,886
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,994,251</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,129,618</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,129,578
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	10,691
6140 Current Act 511 Taxes - Flat Rate Assessments	10,691
6150 Current Act 511 Taxes - Proportional Assessments	742,389
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	215,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	237,412
6910 Rentals	1,500
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	142,416

REVENUE FROM LOCAL SOURCES \$4,892,677

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,685,737
7112 Basic Education Funding-Social Security	400,603
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	876,170
7311 Pupil Transportation Subsidy	658,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,273
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	442,581
7360 Safe Schools	140,000
7501 PA Accountability Grants	203,216
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	3,628,850
7820 State Share of Retirement Contributions	1,325,846

REVENUE FROM STATE SOURCES \$16,685,688

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	350,442
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,744

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	26,700
REVENUE FROM FEDERAL SOURCES	\$415,886
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,994,251

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$3,129,588			
Amount of Tax Relief for Homestead Exclusions	<u>\$442,581</u>			
Total Approx. Tax Revenue:	\$3,572,169			
Approx. Tax Levy for Tax Rate Calculation:	\$3,791,734			

	Bradford	Lycoming	Tioga	Total
2023-24 Data				
a. Assessed Value	\$66,440,793	\$33,580,900	\$47,585,843	\$147,607,536
b. Real Estate Mills	36.9437	15.1764	17.3902	
I. 2024-25 Data				
c. 2022 STEB Market Value	\$225,806,431	\$45,452,289	\$70,085,189	\$341,343,909
d. Assessed Value	\$66,791,544	\$33,384,470	\$98,926,290	\$199,102,304
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2023-24 Calculations				
f. 2023-24 Tax Levy	\$2,454,569	\$509,637	\$827,527	\$3,791,733
(a * b)				
2024-25 Calculations				
g. Percent of Total Market Value	66.15218%	13.31569%	20.53213%	100.00000%
II.				
h. Rebalanced 2023-24 Tax Levy	\$2,508,314	\$504,895	\$778,524	\$3,791,733
(f Total * g)				
i. Base Mills Subject to Index	37.7526	15.1764	7.8697	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment			Yes	
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.83800%	90.63200%	93.99900%	93.44416%
k. Tax Levy Needed	\$2,508,315	\$504,896	\$778,524	\$3,791,735
(Approx. Tax Levy * g)				
I. 2024-25 Real Estate Tax Rate	37.5543	15.1236	7.8697	
(k / d * 1000)				
III.				
m. Tax Levy Generated by Mills	\$2,508,310	\$504,893	\$778,520	\$3,791,723
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$3,349,142
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$3,129,578
(n * Est. Pct. Collection)				

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$3,129,588

Amount of Tax Relief for Homestead Exclusions

\$442,581

Total Approx. Tax Revenue:

\$3,572,169

Approx. Tax Levy for Tax Rate Calculation:

\$3,791,734

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	40.6595	16.3449	8.3340	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,715,711	\$545,666	\$824,452	\$4,085,829
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,566.00	\$21,270.00	\$40,876.00	
Number of Homestead/Farmstead Properties	952	153	293	1398
Median Assessed Value of Homestead Properties				\$109,569

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$3,129,588			
Amount of Tax Relief for Homestead Exclusions	<u>\$442,581</u>			
Total Approx. Tax Revenue:	\$3,572,169			
Approx. Tax Levy for Tax Rate Calculation:	\$3,791,734			

	Bradford	Lycoming	Tioga	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$442,581	Lowering RE Tax Rate	\$0	\$442,581
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$442,581

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>
Bradford	66,791,544	37.5543	2,508,310			93.83800%	
Lycoming	33,384,470	15.1236	504,893			90.63200%	
Tioga	98,926,290	7.8697	778,520			93.99900%	
Totals:	199,102,304		3,791,723	- 442,581 =	3,349,142 X	93.44416% =	3,129,578

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,691	10,691
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	10,691	10,691
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			10,691	10,691
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%	600,000	600,000
6152 Current Act 511 Occupation Taxes	200.00000	0.00000	22,389	22,389
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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			742,389	742,389
Total Act 511, Current Taxes				753,080
Act 511 Tax Limit -->		341,343,909 X	12	4,096,127
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u>								
	Bradford	37.7526	37.5543	-0.51%	Yes	7.7%			
	Lycoming	15.1764	15.1236	-0.33%	Yes	7.7%			
	Tioga	7.8697	7.8697	0.00%	Yes	5.9%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.7%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%			
6152	Current Act 511 Occupation Taxes	200.0000	200.00000	0.00%	Yes	7.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%			

LEA : 117081003 Canton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,984,047
1200 Special Programs - Elementary / Secondary	2,346,885
1300 Vocational Education	301,242
1400 Other Instructional Programs - Elementary / Secondary	94,278
Total Instruction	\$10,726,452
2000 Support Services	
2100 Support Services - Students	602,980
2200 Support Services - Instructional Staff	519,440
2300 Support Services - Administration	1,200,480
2400 Support Services - Pupil Health	198,334
2500 Support Services - Business	473,785
2600 Operation and Maintenance of Plant Services	1,467,764
2700 Student Transportation Services	1,016,500
2800 Support Services - Central	312,593
Total Support Services	\$5,791,876
3000 Operation of Non-Instructional Services	
3200 Student Activities	496,561
Total Operation of Non-Instructional Services	\$496,561
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,078,466
Total Facilities Acquisition, Construction and Improvement Services	\$5,078,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	919,442
5900 Budgetary Reserve	628,000
Total Other Expenditures and Financing Uses	\$1,547,442
Total Estimated Expenditures and Other Financing Uses	\$23,640,797

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,594,308
200 Personnel Services - Employee Benefits	2,950,389
300 Purchased Professional and Technical Services	22,150
400 Purchased Property Services	7,500
500 Other Purchased Services	128,925
600 Supplies	279,360
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	\$7,984,047
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,180,106
200 Personnel Services - Employee Benefits	857,690
300 Purchased Professional and Technical Services	239,950
400 Purchased Property Services	11,360
500 Other Purchased Services	29,200
600 Supplies	27,000
800 Other Objects	1,579
Total Special Programs - Elementary / Secondary	\$2,346,885
1300 <u>Vocational Education</u>	
500 Other Purchased Services	301,242
Total Vocational Education	\$301,242
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,278
300 Purchased Professional and Technical Services	90,000
Total Other Instructional Programs - Elementary / Secondary	\$94,278
Total Instruction	\$10,726,452
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	266,869
200 Personnel Services - Employee Benefits	212,051
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	300
500 Other Purchased Services	5,100
600 Supplies	6,050
800 Other Objects	610
Total Support Services - Students	\$602,980
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	224,546
200 Personnel Services - Employee Benefits	259,874
300 Purchased Professional and Technical Services	1,375
500 Other Purchased Services	15,720
600 Supplies	17,150

<u>Description</u>	<u>Amount</u>
800 Other Objects	775
Total Support Services - Instructional Staff	\$519,440
2300 Support Services - Administration	
100 Personnel Services - Salaries	624,571
200 Personnel Services - Employee Benefits	443,909
300 Purchased Professional and Technical Services	83,575
400 Purchased Property Services	285
500 Other Purchased Services	21,125
600 Supplies	19,615
800 Other Objects	7,400
Total Support Services - Administration	\$1,200,480
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	115,626
200 Personnel Services - Employee Benefits	77,263
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	\$198,334
2500 Support Services - Business	
100 Personnel Services - Salaries	246,513
200 Personnel Services - Employee Benefits	207,477
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	250
500 Other Purchased Services	4,200
600 Supplies	3,695
800 Other Objects	250
Total Support Services - Business	\$473,785
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	447,774
200 Personnel Services - Employee Benefits	395,853
300 Purchased Professional and Technical Services	132,765
400 Purchased Property Services	238,158
500 Other Purchased Services	56,649
600 Supplies	196,565
Total Operation and Maintenance of Plant Services	\$1,467,764
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,010,000
600 Supplies	4,500
Total Student Transportation Services	\$1,016,500
2800 Support Services - Central	
100 Personnel Services - Salaries	87,152

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	79,733
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	7,000
500 Other Purchased Services	25,708
600 Supplies	78,000
Total Support Services - Central	\$312,593
Total Support Services	\$5,791,876
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	209,160
200 Personnel Services - Employee Benefits	89,065
300 Purchased Professional and Technical Services	75,100
400 Purchased Property Services	13,000
500 Other Purchased Services	47,900
600 Supplies	60,336
800 Other Objects	2,000
Total Student Activities	\$496,561
Total Operation of Non-Instructional Services	\$496,561
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,078,466
Total Facilities Acquisition, Construction and Improvement Services	\$5,078,466
Total Facilities Acquisition, Construction and Improvement Services	\$5,078,466
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	919,442
Total Debt Service / Other Expenditures and Financing Uses	\$919,442
5900 <u>Budgetary Reserve</u>	
800 Other Objects	628,000
Total Budgetary Reserve	\$628,000
Total Other Expenditures and Financing Uses	\$1,547,442
TOTAL EXPENDITURES	\$23,640,797

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,300,000	4,300,000
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	75,000	80,000
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	\$5,375,000	\$4,380,000

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	\$5,375,000	\$4,380,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	1,617,500	766,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	210,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,827,500	\$976,100

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

<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	\$1,827,500	\$976,100

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	\$1,827,500	\$976,100
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,626,367
0850 Unassigned Fund Balance	1,862,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,488,821
5900 Budgetary Reserve	628,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,116,821