

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



JUN 17 2024

President of the Board - Original Signature Required

Date



JUN 17 2024

Secretary of the Board - Original Signature Required

Date



JUN 17 2024

Chief School Administrator - Original Signature Required

Date

Peter T Bard

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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 : East Stroudsburg Area SD	COUNTY : Monroe	AUN : 120452003
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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	\$203840637
Ending Unassigned Fund Balance	\$4538666
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.22%

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 Dr. John Toleno	DATE June 17, 2024
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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 : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 Michael Catrillo		DATE May 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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is set for potential expenditures that exist in particular for special education.
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.	Budgetary reserves are set for future expenses that may arise that the board may offset tax increases with their fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserves are set for future expenses that may arise that the board may offset tax increases with their fund balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserves are set for future expenses that may arise that the board may offset tax increases with their fund balance.

<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	783,115
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,000,000
0840 Assigned Fund Balance	23,498,602
0850 Unassigned Fund Balance	2,985,911
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$50,484,513</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	107,392,902
7000 Revenue from State Sources	69,153,441
8000 Revenue from Federal Sources	9,811,853
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$186,408,196</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$236,892,709</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	88,499,395
6112 Interim Real Estate Taxes	64,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,000,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,227,507
6910 Rentals	35,000
6940 Tuition from Patrons	15,000
6980 Revenue from Community Services Activities	130,000
6990 Refunds and Other Miscellaneous Revenue	105,000
REVENUE FROM LOCAL SOURCES	\$107,392,902
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	28,807,621
7112 Basic Education Funding-Social Security	3,256,739
7160 Tuition for Orphans Subsidy	800,000
7271 Special Education funds for School-Aged Pupils	6,249,090
7311 Pupil Transportation Subsidy	2,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,462,055
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	6,579,178
7505 Ready to Learn Block Grant	1,248,758
7820 State Share of Retirement Contributions	18,000,000
REVENUE FROM STATE SOURCES	\$69,153,441
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	625,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,133,405
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	259,770
8516 Title III - Language Instruction for English Learners and Immigrant Students	38,637

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	162,541
8732 ARRA - Qualified School Construction Bonds (QSCB)	55,000
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	12,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,000,000
8751 ARP ESSER Learning Loss	100,000
8753 ARP ESSER Afterschool Programs	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	125,000

REVENUE FROM FEDERAL SOURCES \$9,811,853

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	50,000
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OTHER FINANCING SOURCES \$50,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 186,408,196

Act 1 Index (current): 7.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,518,038

Amount of Tax Relief for Homestead Exclusions

\$6,579,178

Total Approx. Tax Revenue:

\$95,097,216

Approx. Tax Levy for Tax Rate Calculation:

\$104,166,977

Monroe

Pike

Total

2023-24 Data			
a. Assessed Value	\$2,608,545,206	\$194,696,490	\$2,803,241,696
b. Real Estate Mills	30.7900	128.5200	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$2,589,671,375	\$797,076,234	\$3,386,747,609
d. Assessed Value	\$2,564,605,970	\$194,489,560	\$2,759,095,530
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$80,317,107	\$25,022,393	\$105,339,500
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	76.46485%	23.53515%	100.00000%
II.			
h. Rebalanced 2023-24 Tax Levy	\$80,547,691	\$24,791,809	\$105,339,500
(f Total * g)			
i. Base Mills Subject to Index	30.8783	128.5200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.00000%	93.00000%	90.70605%
k. Tax Levy Needed	\$79,651,123	\$24,515,854	\$104,166,977
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	31.0500	126.0500	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$79,631,015	\$24,515,409	\$104,146,424
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$97,567,246
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$88,499,395
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,518,038

Amount of Tax Relief for Homestead Exclusions

\$6,579,178

Total Approx. Tax Revenue:

\$95,097,216

Approx. Tax Levy for Tax Rate Calculation:

\$104,166,977

	Monroe	Pike	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	33.2250	138.2875	
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)	\$85,209,033	\$26,895,475	\$112,104,508
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	\$21,894.00	\$5,393.00	
Number of Homestead/Farmstead Properties	6877	2801	9678
Median Assessed Value of Homestead Properties			\$138,110

Act 1 Index (current): 7.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$88,518,038

Amount of Tax Relief for Homestead Exclusions

\$6,579,178

Total Approx. Tax Revenue:

\$95,097,216

Approx. Tax Levy for Tax Rate Calculation:

\$104,166,977

Monroe

Pike

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$6,579,178

Lowering RE Tax Rate

\$0

\$6,579,178

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$6,579,178

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>
Monroe	2,564,605,970	31.0500	79,631,015			90.00000%	
Pike	194,489,560	126.0500	24,515,409			93.00000%	
Totals:	2,759,095,530		104,146,424	- 6,579,178 =	97,567,246 X	90.70605% =	88,499,395

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	75,000
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			75,000
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%	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000
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
Total Current Act 511 Taxes – Proportional Assessments			5,500,000
Total Act 511, Current Taxes			5,575,000
Act 511 Tax Limit -->		3,386,747,609 X	12
		Market Value	Mills
			40,640,971
			(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>									
	Monroe	30.8783	31.0500	0.56%	Yes	7.6%				
	Pike	128.5200	126.0500	-1.91%	Yes	7.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	73,112,241
1200 Special Programs - Elementary / Secondary	39,208,135
1300 Vocational Education	3,349,778
1400 Other Instructional Programs - Elementary / Secondary	1,650,369
1500 Nonpublic School Programs	31,478
1800 Pre-Kindergarten	30,065
Total Instruction	\$117,382,066
2000 Support Services	
2100 Support Services - Students	9,551,295
2200 Support Services - Instructional Staff	3,810,882
2300 Support Services - Administration	9,143,990
2400 Support Services - Pupil Health	2,381,003
2500 Support Services - Business	1,585,653
2600 Operation and Maintenance of Plant Services	19,284,203
2700 Student Transportation Services	11,454,729
2800 Support Services - Central	6,181,306
Total Support Services	\$63,393,061
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,621,579
3300 Community Services	137,954
Total Operation of Non-Instructional Services	\$3,759,533
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,305,977
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$19,305,977
Total Estimated Expenditures and Other Financing Uses	\$203,840,637

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,950,342
200 Personnel Services - Employee Benefits	25,899,763
300 Purchased Professional and Technical Services	59,765
400 Purchased Property Services	163,374
500 Other Purchased Services	4,714,246
600 Supplies	2,305,853
700 Property	1,000
800 Other Objects	17,898
Total Regular Programs - Elementary / Secondary	\$73,112,241
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,830,978
200 Personnel Services - Employee Benefits	11,968,207
300 Purchased Professional and Technical Services	6,097,700
500 Other Purchased Services	4,451,700
600 Supplies	829,460
700 Property	20,000
800 Other Objects	10,090
Total Special Programs - Elementary / Secondary	\$39,208,135
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	638,577
200 Personnel Services - Employee Benefits	403,501
500 Other Purchased Services	2,295,700
600 Supplies	11,000
800 Other Objects	1,000
Total Vocational Education	\$3,349,778
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	189,884
200 Personnel Services - Employee Benefits	124,585
300 Purchased Professional and Technical Services	954,000
400 Purchased Property Services	3,000
500 Other Purchased Services	375,000
600 Supplies	3,900
Total Other Instructional Programs - Elementary / Secondary	\$1,650,369
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,678
600 Supplies	800
Total Nonpublic School Programs	\$31,478
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	19,145
200 Personnel Services - Employee Benefits	8,180
600 Supplies	2,740

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$30,065
Total Instruction	\$117,382,066
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,288,315
200 Personnel Services - Employee Benefits	3,428,251
300 Purchased Professional and Technical Services	743,500
400 Purchased Property Services	1,400
500 Other Purchased Services	8,150
600 Supplies	76,724
800 Other Objects	4,955
Total Support Services - Students	\$9,551,295
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,010,399
200 Personnel Services - Employee Benefits	1,622,159
300 Purchased Professional and Technical Services	74,312
500 Other Purchased Services	43,475
600 Supplies	58,937
800 Other Objects	1,600
Total Support Services - Instructional Staff	\$3,810,882
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,789,542
200 Personnel Services - Employee Benefits	3,097,607
300 Purchased Professional and Technical Services	907,000
400 Purchased Property Services	34,813
500 Other Purchased Services	175,591
600 Supplies	65,697
800 Other Objects	73,740
Total Support Services - Administration	\$9,143,990
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,401,998
200 Personnel Services - Employee Benefits	900,668
300 Purchased Professional and Technical Services	43,965
400 Purchased Property Services	1,750
500 Other Purchased Services	1,662
600 Supplies	29,200
800 Other Objects	1,760
Total Support Services - Pupil Health	\$2,381,003
2500 Support Services - Business	
100 Personnel Services - Salaries	798,300
200 Personnel Services - Employee Benefits	560,853
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	5,000

2024-2025 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	19,500
600 Supplies	111,000
800 Other Objects	25,000
Total Support Services - Business	\$1,585,653
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,032,996
200 Personnel Services - Employee Benefits	5,784,116
300 Purchased Professional and Technical Services	299,200
400 Purchased Property Services	1,773,526
500 Other Purchased Services	628,250
600 Supplies	3,515,115
700 Property	248,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$19,284,203
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,815,434
200 Personnel Services - Employee Benefits	4,083,045
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	23,600
500 Other Purchased Services	1,463,500
600 Supplies	1,047,150
800 Other Objects	1,500
Total Student Transportation Services	\$11,454,729
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,537,875
200 Personnel Services - Employee Benefits	1,101,915
300 Purchased Professional and Technical Services	157,890
400 Purchased Property Services	102,492
500 Other Purchased Services	272,999
600 Supplies	821,280
700 Property	2,181,930
800 Other Objects	4,925
Total Support Services - Central	\$6,181,306
Total Support Services	\$63,393,061
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,825,105
200 Personnel Services - Employee Benefits	888,323
300 Purchased Professional and Technical Services	122,172
400 Purchased Property Services	113,380
500 Other Purchased Services	324,465
600 Supplies	239,330
700 Property	50,000
800 Other Objects	58,804
Total Student Activities	\$3,621,579

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	19,320
200 Personnel Services - Employee Benefits	8,254
300 Purchased Professional and Technical Services	49,655
500 Other Purchased Services	1,690
600 Supplies	59,035
Total Community Services	\$137,954
Total Operation of Non-Instructional Services	\$3,759,533
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,236,689
900 Other Uses of Funds	15,069,288
Total Debt Service / Other Expenditures and Financing Uses	\$18,305,977
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$19,305,977
TOTAL EXPENDITURES	\$203,840,637

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	8,500,000	8,500,000
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		
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	\$8,500,000	\$8,500,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	65,000,000	52,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	15,131,634	11,454,314
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	\$80,131,634	\$63,454,314
TOTAL CASH AND INVESTMENTS	\$88,631,634	\$71,954,314

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	121,588,932	110,487,843
0520 Extended-Term Financing Agreements Payable	1,941,741	3,216,474
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	\$123,530,673	\$113,704,317
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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		
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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		
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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		
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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	\$123,530,673	\$113,704,317
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	8,500,000	7,500,000
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	1,500,000	1,000,000
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	\$10,000,000	\$8,500,000
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TOTAL INDEBTEDNESS	\$133,530,673	\$122,204,317
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Account Description	Amounts
0810 Nonspendable Fund Balance	783,115
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,513,406
0840 Assigned Fund Balance	15,000,000
0850 Unassigned Fund Balance	4,538,666
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,052,072
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,835,187