

## FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

<b>General Fund Budget Approval</b>	
Date of Adoption of the General Fund Budget:	06/20/2024
<u>Donald Vanner</u> President of the Board - Original Signature Required	<u>6/20/24</u> Date
<u>J. Shaffer</u> Secretary of the Board - Original Signature Required	<u>6/20/24</u> Date
<b>Chief School Administrator - Original Signature Required</b>	
RICHARD A MEILY Contact Person	(717)436-2111 Telephone
RMEILY@JCSDK12.ORG	Extn :5010 Extension
<b>Email Address :</b>	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Juniata County SD	Juniata	111343603

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.

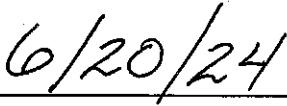
Total Budgeted Expenditures	\$46768493
Ending Unassigned Fund Balance	\$3479469
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.43%

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

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

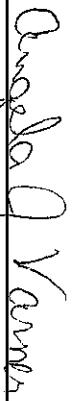
24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Juniata County SD	Juniata	111343603

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
	5/20/24

DUE DATE:

IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	FUTURE EXPENSE
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	FUTURE EXPENSE

<u>ITEM</u>	<u>AMOUNTS</u>
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**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	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,600,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation  
During The Fiscal Year** **\$8,600,000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	22,762,016
7000 Revenue from State Sources	22,617,203
8000 Revenue from Federal Sources	1,389,274
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$46,768,493</u></b>

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$55,368,493**

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,115,652
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	17,564
6114 Payments in Lieu of Current Taxes - State / Local	48,500
6120 Current Per Capita Taxes, Section 679	69,500
6140 Current Act 511 Taxes - Flat Rate Assessments	208,500
6150 Current Act 511 Taxes - Proportional Assessments	3,458,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	508,000
6500 Earnings on Investments	415,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	560,800
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	62,000
6990 Refunds and Other Miscellaneous Revenue	155,000

**\$22,762,016****REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,543,477
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	97,000
7250 Migratory Children	425
7271 Special Education funds for School-Aged Pupils	2,000,000
7311 Pupil Transportation Subsidy	2,550,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	295,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	789,601
7505 Ready to Learn Block Grant	451,700
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	30,000
7810 State Share of Social Security and Medicare Taxes	642,000
7820 State Share of Retirement Contributions	2,882,500

**\$22,617,203****REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	758,618
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Amount**REVENUE FROM FEDERAL SOURCES**

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,784
8517 Title IV - 21st Century Schools	62,382
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	65,490
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000

**REVENUE FROM FEDERAL SOURCES****\$1,389,274****TOTAL ESTIMATED REVENUES AND OTHER SOURCES****46,768,493**

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Act 1 Index (current): 6.6%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$17,115,652
Amount of Tax Relief for Homestead Exclusions	\$789.601
Total Approx. Tax Revenue:	\$17,905,253
Approx. Tax Levy for Tax Rate Calculation:	\$18,941,434

Juniata	Total
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**2023-24 Data**

a. Assessed Value	\$242,438,880	\$242,438,880
b. Real Estate Mills	72.8970	

**I. 2024-25 Data**

c. 2022 STEB Market Value	\$1,722,553,626	\$1,722,553,626
d. Assessed Value	\$243,750,770	\$243,750,770
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy	\$17,673,067	\$17,673,067
(a * b)		

**2024-25 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$17,673,067	\$17,673,067
(f Total * g)		
i. Base Mills Subject to Index	72.8970	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	94.29159%	94.29159%
k. Tax Levy Needed	\$18,941,434	\$18,941,434
(Approx. Tax Levy * g)		

<b>I. 2024-25 Real Estate Tax Rate</b>	<b>77.7082</b>
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(k / d * 1000)		
m. Tax Levy Generated by Mills	\$18,941,434	\$18,941,434
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$18,151,833
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$17,115,652
(n * Est. Pct. Collection)	

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Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,115,652
Amount of Tax Relief for Homestead Exclusions	<u>\$789,601</u>
Total Approx. Tax Revenue:	\$17,905,253
Approx. Tax Levy for Tax Rate Calculation:	\$18,941,434

Juniata

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	77.7082
q. Mills In Excess of Index (if $(l > p)$ , $(l - p)$ )	0.0000
r. Maximum Tax Levy Based On Index	\$18,941,434

**IV.** $(p / 1000 * d)$ 

s. Millage Rate within Index? (If $l > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if $(m > r)$ , $(m - r)$ )	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$1,714.00
v. Number of Homestead/Farmstead Properties	5943
Median Assessed Value of Homestead Properties	\$22,515

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Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,115,652
Amount of Tax Relief for Homestead Exclusions	<u>\$789,601</u>
Total Approx. Tax Revenue:	\$17,905,253
Approx. Tax Levy for Tax Rate Calculation:	\$18,941,434

Juniata

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$789,601	Lowering RE Tax Rate	\$0	\$789,601
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$789,601</b>

CODE6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Juniata	243,750,770	77.7082	18,941,434			94.29159%	
<b>Totals:</b>	<b>243,750,770</b>		<b>18,941,434</b>	-	789,601 = 18,151,833 X	94.29159% =	<b>17,115,652</b>

		Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			69,500
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	72,000	69,500
6142	Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	146,000	139,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>					<b>218,000</b>
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%	2,950,000	2,950,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	58,000	58,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>					<b>3,458,000</b>
<b>Total Act 511, Current Taxes</b>					<b>3,666,500</b>
			<b>Act 511 Tax Limit --&gt;</b>	<b>1,722,553,626 X</b>	<b>12</b>
				<b>Market Value</b>	<b>Mills</b>
					<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Juniata	72.8970	77.7082	6.60%	Yes	6.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.6%				
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	6.6%				
6154	Current Act 511 Amusement Taxes	5.0000%	5.0000%	0.00%	Yes	6.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,618,957
1200 Special Programs - Elementary / Secondary	9,260,038
1300 Vocational Education	2,064,802
1400 Other Instructional Programs - Elementary / Secondary	244,018
1500 Nonpublic School Programs	25,000
<b>Total Instruction</b>	<b>\$29,212,815</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,398,359
2200 Support Services - Instructional Staff	1,100,524
2300 Support Services - Administration	2,393,276
2400 Support Services - Pupil Health	552,912
2500 Support Services - Business	737,816
2600 Operation and Maintenance of Plant Services	3,009,841
2700 Student Transportation Services	3,835,150
<b>Total Support Services</b>	<b>\$13,027,878</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	787,909
3300 Community Services	14,856
<b>Total Operation of Non-Instructional Services</b>	<b>\$802,765</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,725,035
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,725,035</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,768,493</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,685,191
200 Personnel Services - Employee Benefits	6,636,766
300 Purchased Professional and Technical Services	121,500
400 Purchased Property Services	82,000
500 Other Purchased Services	1,652,000
600 Supplies	387,000
700 Property	30,000
800 Other Objects	24,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,618,957</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,632,040
200 Personnel Services - Employee Benefits	2,438,508
300 Purchased Professional and Technical Services	284,272
500 Other Purchased Services	2,783,761
600 Supplies	121,457
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,260,038</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	731,061
200 Personnel Services - Employee Benefits	514,405
300 Purchased Professional and Technical Services	10,948
500 Other Purchased Services	778,645
600 Supplies	27,393
700 Property	2,000
800 Other Objects	350
<b>Total Vocational Education</b>	<b>\$2,064,802</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	33,257
200 Personnel Services - Employee Benefits	3,761
300 Purchased Professional and Technical Services	155,000
500 Other Purchased Services	52,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$244,018</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	25,000
<b>Total Nonpublic School Programs</b>	<b>\$25,000</b>
<b>Total Instruction</b>	<b>\$29,212,815</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	742,835
200 Personnel Services - Employee Benefits	583,299
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,995
600 Supplies	62,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,730
<b>Total Support Services - Students</b>	<b>\$1,398,359</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	348,161
200 Personnel Services - Employee Benefits	240,328
300 Purchased Professional and Technical Services	330,205
600 Supplies	139,757
700 Property	40,000
800 Other Objects	2,073
<b>Total Support Services - Instructional Staff</b>	<b>\$1,100,524</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,205,246
200 Personnel Services - Employee Benefits	790,494
300 Purchased Professional and Technical Services	306,983
500 Other Purchased Services	37,134
600 Supplies	25,249
800 Other Objects	28,170
<b>Total Support Services - Administration</b>	<b>\$2,393,276</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	292,858
200 Personnel Services - Employee Benefits	241,389
400 Purchased Property Services	2,112
500 Other Purchased Services	303
600 Supplies	16,250
<b>Total Support Services - Pupil Health</b>	<b>\$552,912</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	325,572
200 Personnel Services - Employee Benefits	252,744
300 Purchased Professional and Technical Services	112,000
500 Other Purchased Services	1,500
600 Supplies	6,000
800 Other Objects	40,000
<b>Total Support Services - Business</b>	<b>\$737,816</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	909,950
200 Personnel Services - Employee Benefits	526,609
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	272,757
500 Other Purchased Services	383,000
600 Supplies	721,890
700 Property	92,587
800 Other Objects	16,548
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,009,841</b>
<b>2700 Student Transportation Services</b>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,782,650
600 Supplies	2,500
700 Property	50,000
<b>Total Student Transportation Services</b>	<b>\$3,835,150</b>
<b>Total Support Services</b>	<b>\$13,027,878</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	284,000
200 Personnel Services - Employee Benefits	108,750
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	15,000
500 Other Purchased Services	147,709
600 Supplies	64,200
800 Other Objects	8,250
<b>Total Student Activities</b>	<b>\$787,909</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,056
600 Supplies	11,300
<b>Total Community Services</b>	<b>\$14,856</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$802,765</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,006,077
900 Other Uses of Funds	1,718,958
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,725,035</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,725,035</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,768,493</b>

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	4,750,000	3,900,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,250,000</b>	<b>\$12,400,000</b>

Long-Term Investments

	<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		

Long-Term Investments

Permanent Fund

06/30/2024 Estimate06/30/2025 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$13,250,000

\$12,400,000

Long-Term Indebtedness**General Fund**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
0510 Bonds Payable	53,000,870	51,558,050
0520 Extended-Term Financing Agreements Payable	280,708	225,000
0530 Lease and Other Right-To-Use Obligations	682,000	682,000
0540 Accumulated Compensated Absences	3,425,000	3,425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$57,388,578</b>	<b>\$55,890,050</b>

**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 Indebtedness06/30/2024 Estimate06/30/2025 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 Indebtedness06/30/2024 Estimate06/30/2025 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**

<b>Total Long-Term Indebtedness</b>	<b>\$57,388,578</b>	<b>\$55,890,050</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$57,388,578</b>	<b>\$55,890,050</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,120,531
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,479,469
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,600,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,600,000</b>
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