

## FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



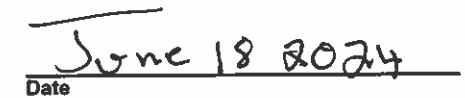
Chief School Administrator - Original Signature Required

Hillary Lambert

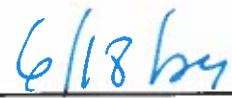
Contact Person

hlambert@shcsd.org

Email Address

Date of Adoption of the General Fund Budget:

Date



Date



Date

(814)447-5529

Extn :2603

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Southern Huntingdon County SD	Huntingdon	111317503

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	\$19943607
Ending Unassigned Fund Balance	\$675000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.38%

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 6/19/24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

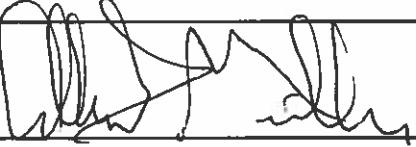
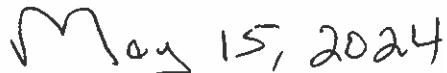
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southern Huntingdon County SD	<b>County :</b> Huntingdon	<b>AUN Number :</b> 111317503
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>		<b>DATE</b>
		

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$12,870.00	Object 240 is tuition reimbursement for School District Administration.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements.

<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	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,600,000
0850 Unassigned Fund Balance	675,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation  
During The Fiscal Year** **\$6,275.000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	6,523,834
7000 Revenue from State Sources	13,017,941
8000 Revenue from Federal Sources	401,832
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,943.607</u></b>

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$26,218.607**

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,358,686
6113 Public Utility Realty Taxes	4,650
6114 Payments in Lieu of Current Taxes - State / Local	27,421
6120 Current Per Capita Taxes, Section 679	13,800
6140 Current Act 511 Taxes - Flat Rate Assessments	13,800
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	402,400
6500 Earnings on Investments	304,800
6700 Revenues from LEA Activities	54,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,948
6910 Rentals	2,775
6940 Tuition from Patrons	121,500
6990 Refunds and Other Miscellaneous Revenue	13,904

**\$6,523,834****REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,200,000
7112 Basic Education Funding-Social Security	305,000
7160 Tuition for Orphans Subsidy	82,000
7220 Vocational Education	44,382
7271 Special Education funds for School-Aged Pupils	915,481
7311 Pupil Transportation Subsidy	1,197,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,250
7340 State Property Tax Reduction Allocation	427,835
7360 Safe Schools	133,120
7505 Ready to Learn Block Grant	238,273
7509 Supplemental Equipment Grants	6,000
7820 State Share of Retirement Contributions	1,450,000

**\$13,017,941****REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	338,844
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,759
8517 Title IV - 21st Century Schools	20,729

Amount**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,500
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$401,832</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,943,607</b>
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Act 1 Index (current): 7.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$4,358,686

Amount of Tax Relief for Homestead Exclusions \$431,026

Total Approx. Tax Revenue: \$4,789,712

Approx. Tax Levy for Tax Rate Calculation: \$5,274,010

Rate

Huntingdon Total

**2023-24 Data**

a. Assessed Value	\$112,976,800	\$112,976,800
b. Real Estate Mills	42.5548	

**I. 2024-25 Data**

c. 2022 STEB Market Value	\$574,256,546	\$574,256,546
d. Assessed Value	\$115,395,440	\$115,395,440
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy	\$4,807,705	\$4,807,705
(a * b)		

**2024-25 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$4,807,705	\$4,807,705
(f Total * g)		
i. Base Mills Subject to Index	42.5548	
(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%	90.00000%
k. Tax Levy Needed	\$5,274,010	\$5,274,010
(Approx. Tax Levy * g)		

<b>I. 2024-25 Real Estate Tax Rate</b>	<b>45.7038</b>	
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(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,274,010	\$5,274,010
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,842,984
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,358,686
(n * Est. Pct. Collection)		

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Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,358,686
Amount of Tax Relief for Homestead Exclusions	<u>\$431,026</u>
Total Approx. Tax Revenue:	\$4,789,712
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,010

Huntingdon	Total
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**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	45.7038
q. Mills In Excess of Index (if $i > p$ , $i - p$ )	0.0000
r. Maximum Tax Levy Based On Index	\$5,274,010
IV. (p / 1000 * d)	\$5,274,010
s. Millage Rate within Index? (If $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if $m > r$ , $m - r$ )	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$4,183.00
Number of Homestead/Farmstead Properties	2266
Median Assessed Value of Homestead Properties	\$26,400

AUN: 111317503 Southern Huntingdon County SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,358,686
Amount of Tax Relief for Homestead Exclusions	<u>\$431,026</u>
Total Approx. Tax Revenue:	\$4,789,712
Approx. Tax Levy for Tax Rate Calculation:	\$5,274,010

Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$427,835	Lowering RE Tax Rate	\$0	\$427,835
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,191			\$3,191
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$431,026</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
Huntingdon	115,395,440	45.7038	5,274,010			90.00000%	
<b>Totals:</b>	<b>115,395,440</b>		<b>5,274,010</b>	-	431,026 = 4,842,984 X	90.00000% =	<b>4,358,686</b>

		Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,800
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	13,800	13,800
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>13,800</b>	<b>13,800</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%	825,000	825,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	110,000	110,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>935,000</b>	<b>935,000</b>
<b>Total Act 511, Current Taxes</b>					<b>948,800</b>
			<b>Act 511 Tax Limit --&gt;</b>	<b>574,256,546 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> Huntingdon	42.5548	45.7038	7.40%	Yes	7.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,649,306
1200 Special Programs - Elementary / Secondary	3,125,394
1300 Vocational Education	883,684
1400 Other Instructional Programs - Elementary / Secondary	66,900
<b>Total Instruction</b>	<b>\$11,725,284</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,106,918
2200 Support Services - Instructional Staff	1,006,524
2300 Support Services - Administration	1,291,816
2400 Support Services - Pupil Health	133,620
2500 Support Services - Business	431,497
2600 Operation and Maintenance of Plant Services	1,891,949
2700 Student Transportation Services	1,586,559
2800 Support Services - Central	14,370
<b>Total Support Services</b>	<b>\$7,463,253</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	476,037
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,037</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	279,033
<b>Total Other Expenditures and Financing Uses</b>	<b>\$279,033</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,943,607</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,039,353
200 Personnel Services - Employee Benefits	2,685,711
300 Purchased Professional and Technical Services	81,650
400 Purchased Property Services	47,752
500 Other Purchased Services	432,913
600 Supplies	357,035
800 Other Objects	4,892
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,649,306</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,100,524
200 Personnel Services - Employee Benefits	745,421
300 Purchased Professional and Technical Services	88,500
500 Other Purchased Services	1,169,574
600 Supplies	21,375
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,125,394</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	208,285
200 Personnel Services - Employee Benefits	111,009
500 Other Purchased Services	547,520
600 Supplies	14,070
800 Other Objects	2,800
<b>Total Vocational Education</b>	<b>\$883,684</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
500 Other Purchased Services	66,900
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$66,900</b>
<b>Total Instruction</b>	<b>\$11,725,284</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	457,436
200 Personnel Services - Employee Benefits	324,952
300 Purchased Professional and Technical Services	308,530
600 Supplies	15,500
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$1,106,918</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	342,644
200 Personnel Services - Employee Benefits	292,325
300 Purchased Professional and Technical Services	144,385
400 Purchased Property Services	5,000
500 Other Purchased Services	25,080
600 Supplies	146,190
700 Property	50,900

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$1,006,524</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	616,084
200 Personnel Services - Employee Benefits	451,662
300 Purchased Professional and Technical Services	121,550
500 Other Purchased Services	36,440
600 Supplies	35,950
800 Other Objects	30,130
<b>Total Support Services - Administration</b>	<b>\$1,291,816</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	65,146
200 Personnel Services - Employee Benefits	54,589
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	250
600 Supplies	6,000
800 Other Objects	2,935
<b>Total Support Services - Pupil Health</b>	<b>\$133,620</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	211,437
200 Personnel Services - Employee Benefits	191,486
500 Other Purchased Services	1,624
600 Supplies	25,675
800 Other Objects	1,275
<b>Total Support Services - Business</b>	<b>\$431,497</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	374,980
200 Personnel Services - Employee Benefits	211,824
300 Purchased Professional and Technical Services	145,124
400 Purchased Property Services	415,996
500 Other Purchased Services	205,610
600 Supplies	532,890
800 Other Objects	5,525
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,891,949</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	250
500 Other Purchased Services	1,574,209
600 Supplies	11,500
<b>Total Student Transportation Services</b>	<b>\$1,586,559</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	12,870
<b>Total Support Services - Central</b>	<b>\$14,370</b>
<b>Total Support Services</b>	<b>\$7,463,253</b>

DescriptionAmount**3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries	231,101
200 Personnel Services - Employee Benefits	96,381
300 Purchased Professional and Technical Services	14,005
400 Purchased Property Services	10,000
500 Other Purchased Services	55,050
600 Supplies	60,000
800 Other Objects	9,500

**Total Student Activities****\$476,037****Total Operation of Non-Instructional Services****\$476,037****5000 Other Expenditures and Financing Uses****5200 Interfund Transfers - Out**

900 Other Uses of Funds	279,033
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**Total Interfund Transfers - Out****\$279,033****Total Other Expenditures and Financing Uses****\$279,033****TOTAL EXPENDITURES****\$19,943,607**

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	6,500,000	6,500,000
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	2,250,000	2,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,870,000</b>	<b>\$9,120,000</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

**Total Long-Term Investments****TOTAL CASH AND INVESTMENTS**06/30/2024 Estimate06/30/2025 Projection

\$8,870,000

\$9,120,000

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	250,000	265,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$250,000</b>	<b>\$265,000</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 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 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>\$250,000</b>	<b>\$265,000</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>\$250,000</b>	<b>\$265,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,600,000
0850 Unassigned Fund Balance	675,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,275,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,475,000</b>
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