

**FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northern Potter SD	<b>County :</b> Potter	<b>AUN Number :</b> 109535504
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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> 8-28-2024
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**DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Potter SD	COUNTY : Potter	AUN : 109535504
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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	\$13066227
Ending Unassigned Fund Balance	\$2188779
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.75%

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 8/28/24
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DUE DATE: AUGUST 15, 2024

Class : 7      Roll Number : 15555555      County : Potter

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/03/2024



\_\_\_\_\_  
President of the Board - Original Signature Required

8-28-2024  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

8/28/24  
\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

8/28/24  
\_\_\_\_\_  
Date

Margaret A Burdick

(814)848-7506      Extn :  
\_\_\_\_\_  
Telephone      Extension

\_\_\_\_\_  
Contact Person

mburdick@northernpottersd.org

\_\_\_\_\_  
Email Address

<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: \$74,129.00 Function 2200, Object 200: \$78,805.00	Tuition reimbursement is part of our collective bargaining agreement and is in the 200 codes
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.	Our unassigned fund balance is used as needed to balance our budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	We have a committed fund balance reserve for capital projects, technology upgrades, retirement contributions, etc.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,040,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,113,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,153,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,342,449
7000 Revenue from State Sources	8,164,781
8000 Revenue from Federal Sources	396,452
9000 Other Financing Sources	238,324
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,142,006</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$18,295,006</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,666,249
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	369,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	208,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	6,500
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	3,700
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,342,449</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,974,741
7220 Vocational Education	69,000
7271 Special Education funds for School-Aged Pupils	539,052
7292 Pre-K Counts	152,000
7299 Program Revenues Not Listed Previously in the 7200 Series	137,000
7311 Pupil Transportation Subsidy	444,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	219,321
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,687
7340 State Property Tax Reduction Allocation	347,193
7505 Ready to Learn Block Grant	114,077
7810 State Share of Social Security and Medicare Taxes	222,789
7820 State Share of Retirement Contributions	936,921
<b>REVENUE FROM STATE SOURCES</b>	<b>\$8,164,781</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	326,906
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,853
8517 Title IV - 21st Century Schools	24,907
8519 Title V - Flexibility and Accountability	11,786
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$396,452</b>

Amount

**OTHER FINANCING SOURCES**

9320 Special Revenue Fund Transfers 238,324

**OTHER FINANCING SOURCES \$238,324**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 13,142,006**

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,666,249

Amount of Tax Relief for Homestead Exclusions \$349,555

Total Approx. Tax Revenue: \$4,015,804

Approx. Tax Levy for Tax Rate Calculation: \$4,291,758

Potter

Total

2023-24 Data		
a. Assessed Value	\$88,756,778	\$88,756,778
b. Real Estate Mills	41.3920	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$317,802,569	\$317,802,569
d. Assessed Value	\$100,674,593	\$100,674,593
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$3,673,821	\$3,673,821
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,673,821	\$3,673,821
(f Total * g)		
i. Base Mills Subject to Index	41.3920	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$4,291,758	\$4,291,758
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>42.6300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,291,758	\$4,291,758
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,942,203
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,666,249
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,666,249</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$349,555</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$4,015,804</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,291,758</b>	
	<b>Potter</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	44.3308	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,462,985	\$4,462,985
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,337.00	
Number of Homestead/Farmstead Properties	1120	1120
Median Assessed Value of Homestead Properties		\$44,810

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Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$3,666,249</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$349,555</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$4,015,804</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,291,758</b>

<b>Potter</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$347,193	Lowering RE Tax Rate	\$0	\$347,193
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,362			\$2,362
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$349,555</b>

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>
Potter	100,674,593	42.6300	4,291,758			93.00000%	
<b>Totals:</b>	<b>100,674,593</b>		<b>4,291,758</b>	<b>349,555</b>	<b>3,942,203</b>	<b>93.00000%</b>	<b>3,666,249</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,000
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	\$5.00	\$0.00	9,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 9,000 9,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	250,000	250,000
6152 Current Act 511 Occupation Taxes	500.00000	0.00000	50,000	50,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	69,000	69,000
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 369,000 369,000**

**Total Act 511, Current Taxes 378,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>317,802,569</b>	<b>12</b>	<b>3,813,631</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> Potter	41.3920	42.6300	3.00%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.1%				
6143	Current Act 511 Local Services Taxes					7.1%				
6144	Current Act 511 Trailer Taxes					7.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6152	Current Act 511 Occupation Taxes	500.0000	500.00000	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

LEA : 109535504 Northern Potter SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,719,523
1200 Special Programs - Elementary / Secondary	1,582,753
1300 Vocational Education	380,023
1400 Other Instructional Programs - Elementary / Secondary	5,173
1800 Pre-Kindergarten	151,337
<b>Total Instruction</b>	<b>\$7,838,809</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	416,526
2200 Support Services - Instructional Staff	381,209
2300 Support Services - Administration	1,054,109
2400 Support Services - Pupil Health	130,159
2500 Support Services - Business	296,866
2600 Operation and Maintenance of Plant Services	1,099,948
2700 Student Transportation Services	777,561
2800 Support Services - Central	1,000
2900 Other Support Services	42,000
<b>Total Support Services</b>	<b>\$4,199,378</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	343,630
<b>Total Operation of Non-Instructional Services</b>	<b>\$343,630</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	207,301
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$207,301</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	477,109
<b>Total Other Expenditures and Financing Uses</b>	<b>\$477,109</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$13,066,227</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,711,295
200 Personnel Services - Employee Benefits	2,029,511
300 Purchased Professional and Technical Services	226,000
400 Purchased Property Services	18,850
500 Other Purchased Services	518,015
600 Supplies	214,952
800 Other Objects	900
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,719,523</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	590,356
200 Personnel Services - Employee Benefits	442,079
300 Purchased Professional and Technical Services	304,568
500 Other Purchased Services	228,000
600 Supplies	17,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,582,753</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	131,147
200 Personnel Services - Employee Benefits	87,076
500 Other Purchased Services	149,500
600 Supplies	12,000
800 Other Objects	300
<b>Total Vocational Education</b>	<b>\$380,023</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,273
500 Other Purchased Services	900
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$5,173</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	80,702
200 Personnel Services - Employee Benefits	60,295
600 Supplies	10,340
<b>Total Pre-Kindergarten</b>	<b>\$151,337</b>
<b>Total Instruction</b>	<b>\$7,838,809</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	229,887
200 Personnel Services - Employee Benefits	177,889
300 Purchased Professional and Technical Services	550
500 Other Purchased Services	3,900
600 Supplies	3,650
800 Other Objects	650

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$416,526</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	74,129
200 Personnel Services - Employee Benefits	78,805
300 Purchased Professional and Technical Services	140,600
500 Other Purchased Services	25,675
600 Supplies	28,500
700 Property	30,000
800 Other Objects	3,500
<b>Total Support Services - Instructional Staff</b>	<b>\$381,209</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	610,033
200 Personnel Services - Employee Benefits	319,576
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	7,800
500 Other Purchased Services	8,900
600 Supplies	19,200
800 Other Objects	16,600
<b>Total Support Services - Administration</b>	<b>\$1,054,109</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	64,079
200 Personnel Services - Employee Benefits	54,780
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	4,500
800 Other Objects	1,300
<b>Total Support Services - Pupil Health</b>	<b>\$130,159</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	152,165
200 Personnel Services - Employee Benefits	118,101
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	7,300
500 Other Purchased Services	6,300
600 Supplies	2,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$296,866</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	276,049
200 Personnel Services - Employee Benefits	270,851
400 Purchased Property Services	129,098
500 Other Purchased Services	93,450
600 Supplies	328,500
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,099,948</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	16,968
500 Other Purchased Services	720,293
600 Supplies	300
<b>Total Student Transportation Services</b>	<b>\$777,561</b>
<b>2800 <u>Support Services - Central</u></b>	
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$1,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	42,000
<b>Total Other Support Services</b>	<b>\$42,000</b>
<b>Total Support Services</b>	<b>\$4,199,378</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	122,230
200 Personnel Services - Employee Benefits	51,400
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	56,500
600 Supplies	20,000
700 Property	7,500
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$343,630</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$343,630</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	207,301
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$207,301</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$207,301</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	66,109
900 Other Uses of Funds	411,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$477,109</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$477,109</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,066,227</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	4,522,740	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	80,864	75,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	262,867	200,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,866,471</b>	<b>\$4,775,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,866,471</b>	<b>\$4,775,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	3,520,653	2,978,088
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	39,308	45,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,155,912	1,200,000
0599 Other Noncurrent Liabilities	14,983,000	15,000,000
<b>Total General Fund</b>	<b>\$19,698,873</b>	<b>\$19,223,088</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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$19,698,873</b>	<b>\$19,223,088</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>\$19,698,873</b>	<b>\$19,223,088</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,040,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,188,779
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,228,779</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,228,779</b>
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