

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2024



President of the Board - Original Signature Required

6/18/24

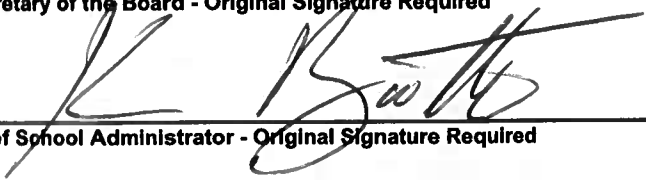
Date



Secretary of the Board - Original Signature Required

6/20/24

Date



Chief School Administrator - Original Signature Required

6/24/24

Date

Thomas J Melone

Contact Person

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Extension

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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 : Pittston Area SD	COUNTY : Luzerne	AUN : 118406602
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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

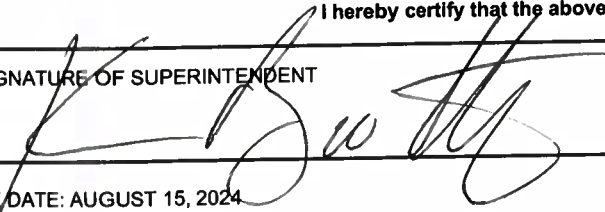
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$62641503
Ending Unassigned Fund Balance	\$4962530
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.92%

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 7/1/24
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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> Pittston Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118406602
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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> 5/15/24
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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>
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.	The amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs and non-realization of anticipated revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The amount is assigned for retirement and health care increases and potential capital improvements.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

3,441,377

0850 Unassigned Fund Balance

4,930,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$8,371,377

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

34,335,459

7000 Revenue from State Sources

25,568,239

8000 Revenue from Federal Sources

1,749,487

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$61,653,185

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$70,024,562

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,939,858
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	97,500
6150 Current Act 511 Taxes - Proportional Assessments	4,412,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,700,000
6500 Earnings on Investments	500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	408,601
6910 Rentals	2,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	125,000

**REVENUE FROM LOCAL SOURCES \$34,335,459**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,152,246
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	2,201,704
7311 Pupil Transportation Subsidy	1,641,441
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	636,426
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,279,793
7505 Ready to Learn Block Grant	495,591
7810 State Share of Social Security and Medicare Taxes	1,123,788
7820 State Share of Retirement Contributions	4,851,750

**REVENUE FROM STATE SOURCES \$25,568,239**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,169,231
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,605
8517 Title IV - 21st Century Schools	90,533
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	161,001
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	78,117
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,749,487</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>61,653,185</b>
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Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$26,939,858

Amount of Tax Relief for Homestead Exclusions \$1,279,793

Total Approx. Tax Revenue: \$28,219,651

Approx. Tax Levy for Tax Rate Calculation: \$31,212,969

Luzerne

Total

2023-24 Data		
a. Assessed Value	\$1,842,358,900	\$1,842,358,900
b. Real Estate Mills	16.5413	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,769,710,803	\$1,769,710,803
d. Assessed Value	\$1,886,971,900	\$1,886,971,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$30,475,011	\$30,475,011
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2023-24 Tax Levy	\$30,475,011	\$30,475,011
(f Total * g)		
i. Base Mills Subject to Index	16.5413	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$31,212,969	\$31,212,969
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>16.5413</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$31,212,968	\$31,212,968
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,933,175
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,939,858
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$26,939,858</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,279,793</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,219,651</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$31,212,969</b>	
	<b>Luzerne</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6991	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,397,704	\$33,397,704
<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	\$11,278.00	
Number of Homestead/Farmstead Properties	6860	6860
Median Assessed Value of Homestead Properties		\$92,500

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Act 1 Index (current): 7.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$26,939,858</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,279,793</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,219,651</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$31,212,969</b>

<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,279,793	Lowering RE Tax Rate	\$0	\$1,279,793
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,279,793</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>
Luzerne	1,886,971,900	16.5413	31,212,968			90.00000%	
<b>Totals:</b>	<b>1,886,971,900</b>		<b>31,212,968</b>	- 1,279,793	= 29,933,175	X 90.00000%	= 26,939,858

	<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	\$5.00	\$0.00	97,500
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 97,500 97,500**

	<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%	3,962,500	3,962,500
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	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 4,412,500 4,412,500**

**Total Act 511, Current Taxes 4,510,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,769,710,803</b>	<b>X</b>	<b>12</b>	<b>21,236,530</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> Luzerne	16.5413	16.5413	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,987,747
1200 Special Programs - Elementary / Secondary	8,784,392
1300 Vocational Education	1,833,640
1400 Other Instructional Programs - Elementary / Secondary	2,088,228
<b>Total Instruction</b>	<b>\$39,694,007</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,257,433
2200 Support Services - Instructional Staff	1,766,914
2300 Support Services - Administration	3,602,311
2400 Support Services - Pupil Health	549,771
2500 Support Services - Business	1,034,076
2600 Operation and Maintenance of Plant Services	5,875,210
2700 Student Transportation Services	3,849,896
2800 Support Services - Central	24,500
2900 Other Support Services	68,000
<b>Total Support Services</b>	<b>\$18,028,111</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,041,516
3300 Community Services	26,280
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,067,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,781,589
5200 Interfund Transfers - Out	70,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,851,589</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$62,641,503</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,292,077
200 Personnel Services - Employee Benefits	10,148,146
400 Purchased Property Services	43,000
500 Other Purchased Services	3,014,700
600 Supplies	479,824
700 Property	8,500
800 Other Objects	1,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,987,747</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,345,771
200 Personnel Services - Employee Benefits	2,540,196
300 Purchased Professional and Technical Services	1,200,000
500 Other Purchased Services	1,608,150
600 Supplies	90,175
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,784,392</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	446,283
200 Personnel Services - Employee Benefits	292,878
500 Other Purchased Services	1,071,229
600 Supplies	23,250
<b>Total Vocational Education</b>	<b>\$1,833,640</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,082,907
200 Personnel Services - Employee Benefits	840,539
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	6,000
600 Supplies	104,082
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,088,228</b>
<b>Total Instruction</b>	<b>\$39,694,007</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	614,942
200 Personnel Services - Employee Benefits	434,716
300 Purchased Professional and Technical Services	195,100
400 Purchased Property Services	6,300
500 Other Purchased Services	500
600 Supplies	5,675
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$1,257,433</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	642,721

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	448,423
300 Purchased Professional and Technical Services	181,000
400 Purchased Property Services	281,100
500 Other Purchased Services	18,483
600 Supplies	195,187
<b>Total Support Services - Instructional Staff</b>	<b>\$1,766,914</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,625,353
200 Personnel Services - Employee Benefits	1,029,608
300 Purchased Professional and Technical Services	746,750
400 Purchased Property Services	74,000
500 Other Purchased Services	41,575
600 Supplies	67,050
800 Other Objects	17,975
<b>Total Support Services - Administration</b>	<b>\$3,602,311</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	265,132
200 Personnel Services - Employee Benefits	259,139
300 Purchased Professional and Technical Services	18,000
600 Supplies	7,000
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$549,771</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	461,421
200 Personnel Services - Employee Benefits	409,355
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	6,500
500 Other Purchased Services	7,500
600 Supplies	7,000
700 Property	3,500
800 Other Objects	1,800
<b>Total Support Services - Business</b>	<b>\$1,034,076</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,238,852
200 Personnel Services - Employee Benefits	1,610,317
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	511,600
500 Other Purchased Services	487,641
600 Supplies	912,100
700 Property	107,000
800 Other Objects	2,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,875,210</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	3,849,796
800 Other Objects	100

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$3,849,896</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	24,500
<b>Total Support Services - Central</b>	<b>\$24,500</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	60,000
<b>Total Other Support Services</b>	<b>\$68,000</b>
<b>Total Support Services</b>	<b>\$18,028,111</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	450,000
200 Personnel Services - Employee Benefits	194,175
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	17,700
500 Other Purchased Services	169,600
600 Supplies	156,041
700 Property	7,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$1,041,516</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	11,280
800 Other Objects	15,000
<b>Total Community Services</b>	<b>\$26,280</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,067,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	839,089
900 Other Uses of Funds	2,942,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,781,589</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,851,589</b>
<b>TOTAL EXPENDITURES</b>	<b>\$62,641,503</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	10,000,000	10,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	12,000
Capital Reserve Fund - § 690, §1850	8,500,000	4,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	125,000
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	185,000	180,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$18,800,000</b>	<b>\$14,817,000</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>\$18,800,000</b>	<b>\$14,817,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**General Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total General Fund**

**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 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**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	1,500,000	1,550,000
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		
<b>Total Short-Term Payables</b>	<b>\$1,500,000</b>	<b>\$1,550,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1,500,000</b>	<b>\$1,550,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,420,529
0850 Unassigned Fund Balance	4,962,530
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,383,059</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,383,059</b>
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