

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Jamie Mowrey

Contact Person

jimowrey@swasd.org

Email Address

6/24/2024

Date

6/24/2024

Date

6/24/2024

Date

(570)327-1581

Telephone

Extn :4467

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Williamsport Area SD	COUNTY : Lycoming	AUN : 117416103
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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	\$22260682
Ending Unassigned Fund Balance	\$1776036
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> South Williamsport Area SD	<b>County :</b> Lycoming	<b>AUN Number :</b> 117416103
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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> 5-20-24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management.
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.	Prudent fiscal management.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds earmarked for future building projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management.

<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	1,400,000
0840 Assigned Fund Balance	2,122,000
0850 Unassigned Fund Balance	1,783,643
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,305,643</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,942,604
7000 Revenue from State Sources	11,872,434
8000 Revenue from Federal Sources	326,037
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,141,075</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,446,718</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,177,549
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	37,095
6150 Current Act 511 Taxes - Proportional Assessments	2,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	39,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,960
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,942,604</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,258,197
7271 Special Education funds for School-Aged Pupils	1,014,203
7311 Pupil Transportation Subsidy	207,382
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	851,399
7360 Safe Schools	57,699
7505 Ready to Learn Block Grant	228,011
7810 State Share of Social Security and Medicare Taxes	407,302
7820 State Share of Retirement Contributions	1,828,241
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,872,434</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	268,252
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,325
8517 Title IV - 21st Century Schools	23,460
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$326,037</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,141,075</b>

Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,177,549

Amount of Tax Relief for Homestead Exclusions \$852,609

Total Approx. Tax Revenue: \$7,030,158

Approx. Tax Levy for Tax Rate Calculation: \$7,495,135

Lycoming

Total

2023-24 Data		
a. Assessed Value	\$391,944,820	\$391,944,820
b. Real Estate Mills	18.6000	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$523,970,499	\$523,970,499
d. Assessed Value	\$392,415,428	\$392,415,428
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$7,290,174	\$7,290,174
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$7,290,174	\$7,290,174
(f Total * g)		
i. Base Mills Subject to Index	18.6000	
(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	\$7,495,135	\$7,495,135
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>19.1000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,495,135	\$7,495,135
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,642,526
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,177,549
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,177,549</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$852,609</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,030,158</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,495,135</b>	
	<b>Lycoming</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9950	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,846,346	\$7,846,346
<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	\$18,750.26	
Number of Homestead/Farmstead Properties	2391	2391
Median Assessed Value of Homestead Properties		\$91,510

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Act 1 Index (current): 7.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,177,549</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$852,609</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,030,158</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,495,135</b>

<b>Lycoming</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$851,399	Lowering RE Tax Rate	\$0		\$851,399
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,210				\$1,210
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$852,609</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>
Lycoming	392,415,428	19.1000	7,495,135			93.00000%	
<b>Totals:</b>	<b>392,415,428</b>		<b>7,495,135</b>	852,609 =	6,642,526 X	93.00000% =	6,177,549

	<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	\$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 0 0**

	<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	1.100%	0.000%	2,600,000	2,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	160,000	160,000
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 2,760,000 2,760,000**

**Total Act 511, Current Taxes 2,760,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>523,970,499 X</b>	<b>12</b>	<b>6,287,646</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u>								
	Lycoming	18.6000	19.1000	2.69%	Yes	7.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	7.5%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.5%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,178,681
1200 Special Programs - Elementary / Secondary	2,955,711
1300 Vocational Education	599,980
1400 Other Instructional Programs - Elementary / Secondary	554,695
<b>Total Instruction</b>	<b>\$13,289,067</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	553,454
2200 Support Services - Instructional Staff	997,647
2300 Support Services - Administration	1,542,961
2400 Support Services - Pupil Health	256,999
2500 Support Services - Business	361,768
2600 Operation and Maintenance of Plant Services	2,243,572
2700 Student Transportation Services	498,421
<b>Total Support Services</b>	<b>\$6,454,822</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	686,169
3300 Community Services	16,716
<b>Total Operation of Non-Instructional Services</b>	<b>\$702,885</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,370,694
5200 Interfund Transfers - Out	343,214
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,813,908</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,260,682</b>

2024-2025 Final General Fund Budget

LEA : 117416103 South Williamsport Area SD

Printed 6/25/2024 11:14:23 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,754,610
200 Personnel Services - Employee Benefits	3,199,097
300 Purchased Professional and Technical Services	16,546
400 Purchased Property Services	31,835
500 Other Purchased Services	996,953
600 Supplies	163,717
700 Property	5,235
800 Other Objects	10,688
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,178,681</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,254,053
200 Personnel Services - Employee Benefits	797,830
300 Purchased Professional and Technical Services	870,564
400 Purchased Property Services	270
500 Other Purchased Services	8,117
600 Supplies	19,877
700 Property	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,955,711</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	194,667
200 Personnel Services - Employee Benefits	134,701
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	246,120
600 Supplies	19,492
<b>Total Vocational Education</b>	<b>\$599,980</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,736
200 Personnel Services - Employee Benefits	53,710
300 Purchased Professional and Technical Services	173,793
500 Other Purchased Services	206,500
600 Supplies	1,600
800 Other Objects	2,356
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$554,695</b>
<b>Total Instruction</b>	<b>\$13,289,067</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	317,391
200 Personnel Services - Employee Benefits	211,492
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	8,246
800 Other Objects	325

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$553,454</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	268,040
200 Personnel Services - Employee Benefits	263,902
300 Purchased Professional and Technical Services	265,958
400 Purchased Property Services	5,000
500 Other Purchased Services	19,879
600 Supplies	39,845
700 Property	135,023
<b>Total Support Services - Instructional Staff</b>	<b>\$997,647</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	702,761
200 Personnel Services - Employee Benefits	661,386
300 Purchased Professional and Technical Services	113,700
500 Other Purchased Services	21,760
600 Supplies	26,409
800 Other Objects	16,945
<b>Total Support Services - Administration</b>	<b>\$1,542,961</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	129,435
200 Personnel Services - Employee Benefits	114,735
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	7,151
<b>Total Support Services - Pupil Health</b>	<b>\$256,999</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	180,557
200 Personnel Services - Employee Benefits	138,554
300 Purchased Professional and Technical Services	23,451
400 Purchased Property Services	2,440
500 Other Purchased Services	13,500
600 Supplies	3,266
<b>Total Support Services - Business</b>	<b>\$361,768</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	733,406
200 Personnel Services - Employee Benefits	614,576
400 Purchased Property Services	291,175
500 Other Purchased Services	125,876
600 Supplies	476,839
700 Property	1,500
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,243,572</b>
<b>2700 <u>Student Transportation Services</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	25,650
200 Personnel Services - Employee Benefits	10,658
300 Purchased Professional and Technical Services	10,563
500 Other Purchased Services	376,550
600 Supplies	75,000
<b>Total Student Transportation Services</b>	<b>\$498,421</b>
<b>Total Support Services</b>	<b>\$6,454,822</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	312,151
200 Personnel Services - Employee Benefits	134,029
300 Purchased Professional and Technical Services	78,682
400 Purchased Property Services	13,000
500 Other Purchased Services	59,923
600 Supplies	54,644
800 Other Objects	33,740
<b>Total Student Activities</b>	<b>\$686,169</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	416
500 Other Purchased Services	15,300
<b>Total Community Services</b>	<b>\$16,716</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$702,885</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,000
900 Other Uses of Funds	1,368,694
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,370,694</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	343,214
<b>Total Interfund Transfers - Out</b>	<b>\$343,214</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,813,908</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,260,682</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	6,057,391	5,937,391
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,550,000	945,000
Other Capital Projects Fund		
Debt Service Fund	13,483,000	5,000,000
Food Service / Cafeteria Operations Fund	500,000	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>\$21,590,391</b>	<b>\$12,082,391</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>\$21,590,391</b>	<b>\$12,082,391</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	19,670,000	29,335,000
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 General Fund</b>	<b>\$19,670,000</b>	<b>\$29,335,000</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		
<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>\$19,670,000</b>	<b>\$29,335,000</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>\$19,670,000</b>	<b>\$29,335,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,400,000
0840 Assigned Fund Balance	2,010,000
0850 Unassigned Fund Balance	1,776,036
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,186,036</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,286,036</b>