

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2024



President of the Board - Original Signature Required

7/02/2024

Date



Secretary of the Board - Original Signature Required

7/02/2024

Date



Chief School Administrator - Original Signature Required

7/02/2024

Date

Melinda K Kenepp

Contact Person

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Email Address



FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflin County SD	County : Mifflin	AUN Number : 111444602
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/29/2024
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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.	The district employs Budgetary Reserve to provide for operating contingencies
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 district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow
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 district is maintaining fund balance to guard against unexpected expenditures and facilitate cash flow

<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	
0840 Assigned Fund Balance	18,249,063
0850 Unassigned Fund Balance	7,567,337
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$25,816,400</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	39,319,731
7000 Revenue from State Sources	50,540,017
8000 Revenue from Federal Sources	4,019,425
9000 Other Financing Sources	7,886,104
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$101,765,277</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$127,581,677</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	25,384,256
6113 Public Utility Realty Taxes	34,000
6114 Payments in Lieu of Current Taxes - State / Local	142,475
6120 Current Per Capita Taxes, Section 679	100,000
6140 Current Act 511 Taxes - Flat Rate Assessments	177,000
6150 Current Act 511 Taxes - Proportional Assessments	9,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,520,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	77,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	843,000
6920 Contributions and Donations from Private Sources	942,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$39,319,731</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	26,453,104
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	4,198,080
7311 Pupil Transportation Subsidy	3,572,670
7312 Nonpublic and Charter School Pupil Transportation Subsidy	171,325
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,211,115
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,910,814
7360 Safe Schools	152,245
7505 Ready to Learn Block Grant	968,914
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,303,779
7810 State Share of Social Security and Medicare Taxes	1,462,725
7820 State Share of Retirement Contributions	6,960,246
<b>REVENUE FROM STATE SOURCES</b>	<b>\$50,540,017</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	2,700,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	300,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	13,500
8517 Title IV - 21st Century Schools	215,163

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	660,762
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,019,425</b>
<b>OTHER FINANCING SOURCES</b>	
9330 Capital Projects Fund Transfers	1,106,462
9340 Debt Service Fund Transfers	6,779,642
<b>OTHER FINANCING SOURCES</b>	<b>\$7,886,104</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>101,765,277</b>

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$25,384,256
Amount of Tax Relief for Homestead Exclusions	<u>\$2,924,946</u>
Total Approx. Tax Revenue:	\$28,309,202
Approx. Tax Levy for Tax Rate Calculation:	\$30,073,883

Mifflin

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$868,517,583	\$868,517,583
b. Real Estate Mills	34.5215	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,242,448,527	\$2,242,448,527
d. Assessed Value	\$871,163,863	\$871,163,863
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$29,982,530	\$29,982,530
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$29,982,530	\$29,982,530
(f Total * g)		
i. Base Mills Subject to Index	34.5215	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$30,073,883	\$30,073,883
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>34.5215</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,073,883	\$30,073,883
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,148,937
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,384,256
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,384,256</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,924,946</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$28,309,202</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,073,883</b>	
	<b>Mifflin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	37.0415	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,269,216	\$32,269,216
<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	\$8,194.00	
Number of Homestead/Farmstead Properties	10432	10432
Median Assessed Value of Homestead Properties		\$39,850

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Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,384,256</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,924,946</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$28,309,202</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$30,073,883</b>

<b>Mifflin</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,910,814	Lowering RE Tax Rate	\$0	\$2,910,814
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$14,132			\$14,132
<b>Amount of Tax Relief from State/Local Sources</b>				<b><u>\$2,924,946</u></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>
Mifflin	871,163,863	34.5215	30,073,883			93.50000%	
<b>Totals:</b>	<b>871,163,863</b>		<b>30,073,883</b>	- 2,924,946 =	27,148,937 X	93.50000% =	25,384,256

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		100,000
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	100,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	77,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>177,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.850%	0.000%	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>9,550,000</b>
<b>Total Act 511, Current Taxes</b>			<b>9,727,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,242,448,527 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> Mifflin	34.5215	34.5215	0.00%	Yes	7.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,143,996
1200 Special Programs - Elementary / Secondary	16,536,368
1300 Vocational Education	3,876,990
1400 Other Instructional Programs - Elementary / Secondary	1,509,589
1500 Nonpublic School Programs	115,821
<b>Total Instruction</b>	<b>\$56,182,764</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,988,924
2200 Support Services - Instructional Staff	2,174,879
2300 Support Services - Administration	5,015,205
2400 Support Services - Pupil Health	1,052,879
2500 Support Services - Business	1,096,258
2600 Operation and Maintenance of Plant Services	7,875,926
2700 Student Transportation Services	5,736,364
2800 Support Services - Central	1,806,892
<b>Total Support Services</b>	<b>\$27,747,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,398,570
3300 Community Services	14,470
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,413,040</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	349,242
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$349,242</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,181,210
5200 Interfund Transfers - Out	12,916,210
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,397,420</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$107,089,793</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	16,255,819
200 Personnel Services - Employee Benefits	12,237,861
300 Purchased Professional and Technical Services	607,509
400 Purchased Property Services	234,061
500 Other Purchased Services	2,773,860
600 Supplies	2,034,886
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,143,996</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,008,061
200 Personnel Services - Employee Benefits	5,578,656
300 Purchased Professional and Technical Services	540,922
400 Purchased Property Services	11,000
500 Other Purchased Services	3,293,449
600 Supplies	101,580
800 Other Objects	2,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,536,368</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	846,983
200 Personnel Services - Employee Benefits	688,025
300 Purchased Professional and Technical Services	34,553
400 Purchased Property Services	1,875
500 Other Purchased Services	2,176,629
600 Supplies	80,450
700 Property	48,475
<b>Total Vocational Education</b>	<b>\$3,876,990</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	540,648
200 Personnel Services - Employee Benefits	399,944
300 Purchased Professional and Technical Services	49,477
400 Purchased Property Services	2,000
500 Other Purchased Services	97,020
600 Supplies	419,500
800 Other Objects	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,509,589</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	63,217
200 Personnel Services - Employee Benefits	49,287
500 Other Purchased Services	2,200
600 Supplies	1,117
<b>Total Nonpublic School Programs</b>	<b>\$115,821</b>
<b>Total Instruction</b>	<b>\$56,182,764</b>
<b>2000 Support Services</b>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,584,157
200 Personnel Services - Employee Benefits	1,203,078
300 Purchased Professional and Technical Services	177,839
500 Other Purchased Services	2,750
600 Supplies	21,100
<b>Total Support Services - Students</b>	<b>\$2,988,924</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	968,381
200 Personnel Services - Employee Benefits	960,667
300 Purchased Professional and Technical Services	58,893
500 Other Purchased Services	101,918
600 Supplies	75,720
800 Other Objects	9,300
<b>Total Support Services - Instructional Staff</b>	<b>\$2,174,879</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,520,006
200 Personnel Services - Employee Benefits	1,871,071
300 Purchased Professional and Technical Services	384,329
500 Other Purchased Services	95,789
600 Supplies	73,700
800 Other Objects	70,310
<b>Total Support Services - Administration</b>	<b>\$5,015,205</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	540,322
200 Personnel Services - Employee Benefits	479,477
300 Purchased Professional and Technical Services	20,405
500 Other Purchased Services	760
600 Supplies	11,200
800 Other Objects	715
<b>Total Support Services - Pupil Health</b>	<b>\$1,052,879</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	556,405
200 Personnel Services - Employee Benefits	384,308
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	17,840
600 Supplies	29,205
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$1,096,258</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,440,573
200 Personnel Services - Employee Benefits	2,041,616
300 Purchased Professional and Technical Services	255,794
400 Purchased Property Services	1,547,225
500 Other Purchased Services	351,268

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	941,450
700 Property	297,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,875,926</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	61,382
200 Personnel Services - Employee Benefits	46,994
300 Purchased Professional and Technical Services	10,125
500 Other Purchased Services	5,601,638
600 Supplies	16,075
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$5,736,364</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	728,510
200 Personnel Services - Employee Benefits	564,993
300 Purchased Professional and Technical Services	146,250
400 Purchased Property Services	10,000
500 Other Purchased Services	25,476
600 Supplies	291,663
700 Property	38,000
800 Other Objects	2,000
<b>Total Support Services - Central</b>	<b>\$1,806,892</b>
<b>Total Support Services</b>	<b>\$27,747,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	620,483
200 Personnel Services - Employee Benefits	134,787
300 Purchased Professional and Technical Services	170,000
500 Other Purchased Services	262,300
600 Supplies	176,000
800 Other Objects	35,000
<b>Total Student Activities</b>	<b>\$1,398,570</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	14,470
<b>Total Community Services</b>	<b>\$14,470</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,413,040</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	349,242
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$349,242</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$349,242</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	2,361,210
900 Other Uses of Funds	5,820,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,181,210</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	12,916,210
<b>Total Interfund Transfers - Out</b>	<b>\$12,916,210</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$21,397,420</b>
<b>TOTAL EXPENDITURES</b>	<b>\$107,089,793</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	26,953,829	25,000,000
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	9,318,954	8,110,677
Debt Service Fund	8,831	8,831
Food Service / Cafeteria Operations Fund	296,962	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	5	5,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	234,523	200,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$36,813,104</b>	<b>\$33,374,508</b>
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**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**

**TOTAL CASH AND INVESTMENTS**

**\$36,813,104**

**\$33,374,508**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	63,420,000	57,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,200,000	3,200,000
0599 Other Noncurrent Liabilities	5,200,000	5,200,000
<b>Total General Fund</b>	<b>\$75,820,000</b>	<b>\$68,325,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

**Total Long-Term Indebtedness**

**\$75,820,000**

**\$68,325,000**



**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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$75,820,000</b>	<b>\$68,325,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	12,924,547
0850 Unassigned Fund Balance	7,567,337
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$20,491,884</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,791,884</b>