

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Williamsport Area SD	County : Lycoming	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1780	Tax Data: Amount for 2024-25 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$710,133.00 Pre-loaded amount for 7340: \$851,399.00	Amount not available when proposed final budget was generated; used amount from prior year.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$710,133.00 7340 PDE Amount: \$851,399.00	
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.
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>
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	1,666,931
0850 Unassigned Fund Balance	1,589,816
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,256,747</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,976,994
7000 Revenue from State Sources	11,765,802
8000 Revenue from Federal Sources	370,121
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,112,917</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,369,664</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,217,240
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	213,659
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
REVENUE FROM LOCAL SOURCES	\$9,976,994
REVENUE FROM STATE SOURCES	
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	710,133
7360 Safe Schools	57,699
7505 Ready to Learn Block Grant	228,011
7810 State Share of Social Security and Medicare Taxes	413,678
7820 State Share of Retirement Contributions	1,856,499
REVENUE FROM STATE SOURCES	\$11,765,802
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	311,519
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,618
8517 Title IV - 21st Century Schools	26,984
REVENUE FROM FEDERAL SOURCES	\$370,121
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,112,917

Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,217,240

Amount of Tax Relief for Homestead Exclusions \$710,133

Total Approx. Tax Revenue: \$6,927,373

Approx. Tax Levy for Tax Rate Calculation: \$7,395,337

Lycoming

Total

2023-24 Data		
a. Assessed Value	\$391,944,820	\$391,944,820
b. Real Estate Mills	18.6000	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$523,970,499	\$523,970,499
d. Assessed Value	\$392,325,558	\$392,325,558
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$7,290,174	\$7,290,174
(a * b)		
2024-25 Calculations		
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		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,395,337	\$7,395,337
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	18.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,395,337	\$7,395,337
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,685,204
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,217,240
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,217,240
Amount of Tax Relief for Homestead Exclusions	<u>\$710,133</u>
Total Approx. Tax Revenue:	\$6,927,373
Approx. Tax Levy for Tax Rate Calculation:	\$7,395,337

Lycoming

Total

Index Maximums		
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)	\$7,844,550	\$7,844,550
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,061.83	
Number of Homestead/Farmstead Properties	2390	2390
Median Assessed Value of Homestead Properties		\$91,510

Act 1 Index (current): 7.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,217,240
Amount of Tax Relief for Homestead Exclusions	<u>\$710,133</u>
Total Approx. Tax Revenue:	\$6,927,373
Approx. Tax Levy for Tax Rate Calculation:	\$7,395,337

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$710,133	Lowering RE Tax Rate	\$0		\$710,133
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$710,133

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	392,325,558	18.8500	7,395,337			93.00000%	
Totals:	392,325,558		7,395,337	710,133 =	6,685,204 X	93.00000% =	6,217,240

	<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

Act 511 Tax Limit -->	523,970,499 X	12	6,287,646
	Market Value	Mills	(511 Limit)

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> Lycoming	18.6000	18.8500	1.35%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,173,992
1200 Special Programs - Elementary / Secondary	2,911,146
1300 Vocational Education	599,980
1400 Other Instructional Programs - Elementary / Secondary	598,207
Total Instruction	\$13,283,325
2000 Support Services	
2100 Support Services - Students	553,454
2200 Support Services - Instructional Staff	1,065,496
2300 Support Services - Administration	1,541,152
2400 Support Services - Pupil Health	256,999
2500 Support Services - Business	355,113
2600 Operation and Maintenance of Plant Services	2,379,727
2700 Student Transportation Services	498,421
Total Support Services	\$6,650,362
3000 Operation of Non-Instructional Services	
3200 Student Activities	686,169
3300 Community Services	16,716
Total Operation of Non-Instructional Services	\$702,885
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,064,738
5200 Interfund Transfers - Out	587,262
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,752,000
Total Estimated Expenditures and Other Financing Uses	\$22,388,572

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,751,310
200 Personnel Services - Employee Benefits	3,197,708
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
Total Regular Programs - Elementary / Secondary	\$9,173,992
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,291,922
200 Personnel Services - Employee Benefits	848,660
300 Purchased Professional and Technical Services	737,300
400 Purchased Property Services	270
500 Other Purchased Services	8,117
600 Supplies	19,877
700 Property	5,000
Total Special Programs - Elementary / Secondary	\$2,911,146
1300 <u>Vocational Education</u>	
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
Total Vocational Education	\$599,980
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	116,736
200 Personnel Services - Employee Benefits	53,710
300 Purchased Professional and Technical Services	217,305
500 Other Purchased Services	206,500
600 Supplies	1,600
800 Other Objects	2,356
Total Other Instructional Programs - Elementary / Secondary	\$598,207
Total Instruction	\$13,283,325
2000 Support Services	
2100 <u>Support Services - Students</u>	
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>
Total Support Services - Students	\$553,454
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	308,460
200 Personnel Services - Employee Benefits	294,038
300 Purchased Professional and Technical Services	263,251
400 Purchased Property Services	5,000
500 Other Purchased Services	19,879
600 Supplies	39,845
700 Property	135,023
Total Support Services - Instructional Staff	\$1,065,496
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	701,489
200 Personnel Services - Employee Benefits	660,849
300 Purchased Professional and Technical Services	113,700
500 Other Purchased Services	21,760
600 Supplies	26,409
800 Other Objects	16,945
Total Support Services - Administration	\$1,541,152
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$256,999
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,873
200 Personnel Services - Employee Benefits	136,583
300 Purchased Professional and Technical Services	23,451
400 Purchased Property Services	2,440
500 Other Purchased Services	13,500
600 Supplies	3,266
Total Support Services - Business	\$355,113
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	803,302
200 Personnel Services - Employee Benefits	677,556
400 Purchased Property Services	291,175
500 Other Purchased Services	125,876
600 Supplies	480,118
700 Property	1,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,379,727
2700 <u>Student Transportation Services</u>	

<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
Total Student Transportation Services	\$498,421
Total Support Services	\$6,650,362
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$686,169
3300 Community Services	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	416
500 Other Purchased Services	15,300
Total Community Services	\$16,716
Total Operation of Non-Instructional Services	\$702,885
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,000
900 Other Uses of Funds	1,062,738
Total Debt Service / Other Expenditures and Financing Uses	\$1,064,738
5200 Interfund Transfers - Out	
900 Other Uses of Funds	587,262
Total Interfund Transfers - Out	\$587,262
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,752,000
TOTAL EXPENDITURES	\$22,388,572

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	1,600,000	700,000
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		
Total Cash and Short-Term Investments	\$21,640,391	\$11,837,391

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	\$21,640,391	\$11,837,391
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
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		
Total General Fund	\$19,670,000	\$29,335,000
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

\$19,670,000

\$29,335,000

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$19,670,000	\$29,335,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,547,324
0850 Unassigned Fund Balance	1,433,768
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,981,092
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,081,092