

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christina Romeo

(570)759-6400

Extn :

Contact Person

Telephone

Extension

cromeo@berwicksd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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	\$55414800
Ending Unassigned Fund Balance	\$957457
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.72%

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
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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)

School District Name : Berwick Area SD	County : Columbia	AUN Number : 116191103
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$730,021.94 C x 2%: \$33,184.06	Will be completed at final budget in June.
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 3300, Object 100: \$4,837.00 Function 3300, Object 200: \$0.00 . Provide a justification.	Will reclass in Final budget.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for Future Salary and Benefit Increases General Contingency
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.	Reserve for Future Salary and Benefit Increases General Contingency
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve for Future Salary and Benefit Increases General Contingency

<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	36,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	1,400,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,400,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,494,019
7000 Revenue from State Sources	29,991,437
8000 Revenue from Federal Sources	1,486,801
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$54,972,257</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$60,372,257</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,575,986
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	796,650
6500 Earnings on Investments	719,930
6700 Revenues from LEA Activities	59,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	661,427
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	83,840
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	23,000

REVENUE FROM LOCAL SOURCES \$23,494,019

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,095,483
7112 Basic Education Funding-Social Security	800,000
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	10,000
7271 Special Education funds for School-Aged Pupils	2,699,007
7311 Pupil Transportation Subsidy	1,134,047
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	362,460
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	1,659,203
7360 Safe Schools	175,961
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,432,009

REVENUE FROM STATE SOURCES \$29,991,437

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	972,948
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	124,921
8516 Title III - Language Instruction for English Learners and Immigrant Students	11,540

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	77,392
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	274,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	26,000

REVENUE FROM FEDERAL SOURCES \$1,486,801

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 54,972,257

Act 1 Index (current): 7.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,576,056

Amount of Tax Relief for Homestead Exclusions

\$1,659,203

Total Approx. Tax Revenue:

\$19,235,259

Approx. Tax Levy for Tax Rate Calculation:

\$20,539,523

Columbia

Luzerne

Total

2023-24 Data

a. Assessed Value

\$201,670,220

\$800,358,100

\$1,002,028,320

b. Real Estate Mills

50.9200

12.2600

I. 2024-25 Data

c. 2022 STEB Market Value

\$756,173,093

\$724,429,684

\$1,480,602,777

d. Assessed Value

\$201,627,845

\$776,378,200

\$978,006,045

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2023-24 Calculations

f. 2023-24 Tax Levy

\$10,269,048

\$9,812,390

\$20,081,438

(a * b)

II. 2024-25 Calculations

g. Percent of Total Market Value

51.07198%

48.92802%

100.00000%

h. Rebalanced 2023-24 Tax Levy

\$10,255,988

\$9,825,450

\$20,081,438

(f Total * g)

i. Base Mills Subject to Index

50.9200

12.2763

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

92.22200%

94.00000%

93.09194%

k. Tax Levy Needed

\$10,489,941

\$10,049,582

\$20,539,523

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

52.0262

12.9441

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$10,489,931

\$10,049,517

\$20,539,448

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$18,880,245

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$17,575,986

(n * Est. Pct. Collection)

Act 1 Index (current): 7.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,576,056

Amount of Tax Relief for Homestead Exclusions

\$1,659,203

Total Approx. Tax Revenue:

\$19,235,259

Approx. Tax Levy for Tax Rate Calculation:

\$20,539,523

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.6880	13.1847	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,026,624	\$10,236,314	\$21,262,938
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties	3211	2280	5491
Median Assessed Value of Homestead Properties			\$125,500

Act 1 Index (current): 7.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$17,576,056		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,659,203</u>		
Total Approx. Tax Revenue:	\$19,235,259		
Approx. Tax Levy for Tax Rate Calculation:	\$20,539,523		

	Columbia	Luzerne	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,659,203	Lowering RE Tax Rate \$0 \$1,659,203
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
Amount of Tax Relief from State/Local Sources			\$1,659,203

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>
Columbia	201,627,845	52.0262	10,489,931			92.22200%	
Luzerne	776,378,200	12.9441	10,049,517			94.00000%	
Totals:	978,006,045		20,539,448	- 1,659,203 =	18,880,245 X	93.09194% =	17,575,986

	<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	50,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			50,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000
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
Total Current Act 511 Taxes – Proportional Assessments			3,425,000
Total Act 511, Current Taxes			3,475,000
Act 511 Tax Limit -->		1,480,602,777 X	12
		Market Value	Mills
			17,767,233
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Columbia	50.9200	52.0262	2.18%	Yes	7.4%				
	Luzerne	12.2763	12.9441	5.44%	Yes	7.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,675,411
1200 Special Programs - Elementary / Secondary	8,418,415
1300 Vocational Education	4,283,993
1400 Other Instructional Programs - Elementary / Secondary	24,851
1500 Nonpublic School Programs	9,421
1700 Higher Education Programs for Secondary Students	30,000
Total Instruction	\$35,442,091
2000 Support Services	
2100 Support Services - Students	2,046,344
2200 Support Services - Instructional Staff	1,009,602
2300 Support Services - Administration	2,295,107
2400 Support Services - Pupil Health	818,397
2500 Support Services - Business	633,912
2600 Operation and Maintenance of Plant Services	4,639,156
2700 Student Transportation Services	2,676,065
2800 Support Services - Central	1,472,236
Total Support Services	\$15,590,819
3000 Operation of Non-Instructional Services	
3200 Student Activities	954,150
3300 Community Services	15,567
3400 Scholarships and Awards	22,725
Total Operation of Non-Instructional Services	\$992,442
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,099,448
5900 Budgetary Reserve	1,250,000
Total Other Expenditures and Financing Uses	\$3,349,448
Total Estimated Expenditures and Other Financing Uses	\$55,414,800

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,423,041
200 Personnel Services - Employee Benefits	8,606,189
300 Purchased Professional and Technical Services	103,212
500 Other Purchased Services	1,358,670
600 Supplies	181,449
800 Other Objects	2,850
Total Regular Programs - Elementary / Secondary	\$22,675,411
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,780,624
200 Personnel Services - Employee Benefits	2,827,804
300 Purchased Professional and Technical Services	190,220
500 Other Purchased Services	1,463,365
600 Supplies	154,462
800 Other Objects	1,940
Total Special Programs - Elementary / Secondary	\$8,418,415
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	538,684
200 Personnel Services - Employee Benefits	389,974
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	3,304,273
600 Supplies	50,812
Total Vocational Education	\$4,283,993
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,765
200 Personnel Services - Employee Benefits	6,086
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$24,851
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,421
Total Nonpublic School Programs	\$9,421
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	30,000
Total Higher Education Programs for Secondary Students	\$30,000
Total Instruction	\$35,442,091
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,124,606
200 Personnel Services - Employee Benefits	832,898
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	3,860
600 Supplies	12,625

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,355
Total Support Services - Students	\$2,046,344
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	473,738
200 Personnel Services - Employee Benefits	345,914
300 Purchased Professional and Technical Services	31,106
500 Other Purchased Services	9,080
600 Supplies	148,534
800 Other Objects	1,230
Total Support Services - Instructional Staff	\$1,009,602
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,157,872
200 Personnel Services - Employee Benefits	763,160
300 Purchased Professional and Technical Services	262,700
500 Other Purchased Services	33,915
600 Supplies	43,100
800 Other Objects	34,360
Total Support Services - Administration	\$2,295,107
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	469,177
200 Personnel Services - Employee Benefits	325,575
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	1,795
600 Supplies	11,550
Total Support Services - Pupil Health	\$818,397
2500 Support Services - Business	
100 Personnel Services - Salaries	283,541
200 Personnel Services - Employee Benefits	191,625
300 Purchased Professional and Technical Services	76,400
500 Other Purchased Services	2,300
600 Supplies	79,496
800 Other Objects	550
Total Support Services - Business	\$633,912
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,330,033
200 Personnel Services - Employee Benefits	1,074,288
300 Purchased Professional and Technical Services	457,820
400 Purchased Property Services	437,020
500 Other Purchased Services	418,100
600 Supplies	921,345
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$4,639,156
2700 Student Transportation Services	
100 Personnel Services - Salaries	51,135

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	44,676
500 Other Purchased Services	2,579,754
600 Supplies	500
Total Student Transportation Services	\$2,676,065
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	296,608
200 Personnel Services - Employee Benefits	153,268
300 Purchased Professional and Technical Services	89,964
500 Other Purchased Services	125,541
600 Supplies	806,055
800 Other Objects	800
Total Support Services - Central	\$1,472,236
Total Support Services	\$15,590,819
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	397,538
200 Personnel Services - Employee Benefits	167,698
300 Purchased Professional and Technical Services	136,310
400 Purchased Property Services	19,210
500 Other Purchased Services	104,100
600 Supplies	108,719
800 Other Objects	20,575
Total Student Activities	\$954,150
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,837
300 Purchased Professional and Technical Services	1,000
600 Supplies	9,730
Total Community Services	\$15,567
3400 <u>Scholarships and Awards</u>	
800 Other Objects	22,725
Total Scholarships and Awards	\$22,725
Total Operation of Non-Instructional Services	\$992,442
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,029,448
900 Other Uses of Funds	1,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,099,448

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,250,000
Total Budgetary Reserve	\$1,250,000
Total Other Expenditures and Financing Uses	\$3,349,448
TOTAL EXPENDITURES	\$55,414,800

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,000,000	9,500,000
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		
Total Cash and Short-Term Investments	\$10,000,000	\$9,500,000

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	\$10,000,000	\$9,500,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	30,625,000	29,555,000
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	\$30,625,000	\$29,555,000

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	\$30,625,000	\$29,555,000
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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

TOTAL INDEBTEDNESS	\$30,625,000	\$29,555,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	36,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	957,457
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,957,457
5900 Budgetary Reserve	1,250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,244,373