

PROPOSED

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

David J Marsiglio

(570)784-5000

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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	\$32572982
Ending Unassigned Fund Balance	\$2562626
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.86%

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 : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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 5/20/24
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained for unforeseen expenditures.
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 maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of Directors have approved the following committed funds for PSERS retirement \$3,000,000, compensated absences \$1,000,000, OPEB liabilities \$1,000,000.

<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	4,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,562,626
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,562,626</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,508,788
7000 Revenue from State Sources	13,339,912
8000 Revenue from Federal Sources	719,282
9000 Other Financing Sources	5,000
Total Estimated Revenues And Other Financing Sources	<u>\$32,572,982</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,135,608</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,818,863
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	130,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	4,025,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	297,425
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	24,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$18,508,788
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,730,339
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,116,141
7311 Pupil Transportation Subsidy	594,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	143,058
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	744,607
7360 Safe Schools	155,768
7505 Ready to Learn Block Grant	234,078
7810 State Share of Social Security and Medicare Taxes	474,136
7820 State Share of Retirement Contributions	2,088,285
REVENUE FROM STATE SOURCES	\$13,339,912
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	557,397
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	67,155
8517 Title IV - 21st Century Schools	34,730
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	Page 6

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$719,282
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,572,982

Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,818,863
Amount of Tax Relief for Homestead Exclusions	<u>\$744,607</u>
Total Approx. Tax Revenue:	\$13,563,470
Approx. Tax Levy for Tax Rate Calculation:	\$14,342,637

Columbia

Total

2023-24 Data

a. Assessed Value	\$266,053,102	\$266,053,102
b. Real Estate Mills	51.7800	

I. 2024-25 Data

c. 2022 STEB Market Value	\$1,100,771,281	\$1,100,771,281
d. Assessed Value	\$266,690,900	\$266,690,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$13,776,230	\$13,776,230
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
ii. h. Rebalanced 2023-24 Tax Levy	\$13,776,230	\$13,776,230
(f Total * g)		
i. Base Mills Subject to Index	51.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.27000%	94.27000%
k. Tax Levy Needed	\$14,342,637	\$14,342,637
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate 53.7800

(k / d * 1000)

iii. m. Tax Levy Generated by Mills	\$14,342,637	\$14,342,637
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$13,598,030
(m - Amount of Tax Relief for Homestead Exclusions)	

o. Net Tax Revenue Generated By Mills	\$12,818,863
(n * Est. Pct. Collection)	

Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,818,863
Amount of Tax Relief for Homestead Exclusions	<u>\$744,607</u>
Total Approx. Tax Revenue:	\$13,563,470
Approx. Tax Levy for Tax Rate Calculation:	\$14,342,637

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	55.2492	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,734,459	\$14,734,459
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	\$5,108.03	
Number of Homestead/Farmstead Properties	2712	2712
Median Assessed Value of Homestead Properties		\$34,305

Act 1 Index (current): 6.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,818,863
Amount of Tax Relief for Homestead Exclusions	<u>\$744,607</u>
Total Approx. Tax Revenue:	\$13,563,470
Approx. Tax Levy for Tax Rate Calculation:	\$14,342,637
	Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$744,607	Lowering RE Tax Rate	\$0	\$744,607
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$744,607

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	266,690,900	53.7800	14,342,637			94.27000%			
Totals:	266,690,900		14,342,637	-	744,607	=	13,598,030 X	94.27000% =	12,818,863

	<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	1.060%	0.000%	3,700,000
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			4,025,000
Total Act 511, Current Taxes			4,075,000

Act 511 Tax Limit	→	1,100,771,281 X	12	13,209,255
		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> Columbia	51.7800	53.7800	3.87%	Yes	6.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,756,807
1200 Special Programs - Elementary / Secondary	3,642,457
1300 Vocational Education	1,840,941
1400 Other Instructional Programs - Elementary / Secondary	69,700
1500 Nonpublic School Programs	10,000
1700 Higher Education Programs for Secondary Students	150,000
Total Instruction	\$18,469,905
2000 Support Services	
2100 Support Services - Students	1,061,513
2200 Support Services - Instructional Staff	976,837
2300 Support Services - Administration	2,094,876
2400 Support Services - Pupil Health	432,814
2500 Support Services - Business	506,600
2600 Operation and Maintenance of Plant Services	2,937,307
2700 Student Transportation Services	1,324,284
2800 Support Services - Central	1,231,463
Total Support Services	\$10,565,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	700,419
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$707,919
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	600,000
5200 Interfund Transfers - Out	1,979,464
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$2,829,464
Total Estimated Expenditures and Other Financing Uses	\$32,572,982

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,797,503
200 Personnel Services - Employee Benefits	4,875,712
300 Purchased Professional and Technical Services	61,575
400 Purchased Property Services	40,660
500 Other Purchased Services	635,465
600 Supplies	290,272
700 Property	35,000
800 Other Objects	20,620
Total Regular Programs - Elementary / Secondary	\$12,756,807
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,457,986
200 Personnel Services - Employee Benefits	1,084,591
300 Purchased Professional and Technical Services	355,000
500 Other Purchased Services	668,000
600 Supplies	70,380
800 Other Objects	6,500
Total Special Programs - Elementary / Secondary	\$3,642,457
1300 Vocational Education	
100 Personnel Services - Salaries	296,287
200 Personnel Services - Employee Benefits	189,929
500 Other Purchased Services	1,333,350
600 Supplies	21,375
Total Vocational Education	\$1,840,941
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	30,200
500 Other Purchased Services	39,200
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$69,700
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	118,000
600 Supplies	32,000
Total Higher Education Programs for Secondary Students	\$150,000
Total Instruction	\$18,469,905
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	600,735
200 Personnel Services - Employee Benefits	412,171
300 Purchased Professional and Technical Services	30,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	510
500 Other Purchased Services	2,100
600 Supplies	15,275
800 Other Objects	722
Total Support Services - Students	\$1,061,513
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	486,247
200 Personnel Services - Employee Benefits	425,690
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	5,400
600 Supplies	53,000
Total Support Services - Instructional Staff	\$976,837
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,059,568
200 Personnel Services - Employee Benefits	751,808
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	14,500
500 Other Purchased Services	68,000
600 Supplies	60,000
800 Other Objects	16,000
Total Support Services - Administration	\$2,094,876
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	212,426
200 Personnel Services - Employee Benefits	206,813
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	725
500 Other Purchased Services	450
600 Supplies	12,000
Total Support Services - Pupil Health	\$432,814
2500 Support Services - Business	
100 Personnel Services - Salaries	276,620
200 Personnel Services - Employee Benefits	163,749
300 Purchased Professional and Technical Services	10,731
400 Purchased Property Services	4,000
500 Other Purchased Services	3,000
600 Supplies	45,000
800 Other Objects	3,500
Total Support Services - Business	\$506,600
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	719,053
200 Personnel Services - Employee Benefits	535,745
300 Purchased Professional and Technical Services	116,250
400 Purchased Property Services	387,320
500 Other Purchased Services	144,600
600 Supplies	863,839

<u>Description</u>	<u>Amount</u>
700 Property	170,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,937,307
2700 Student Transportation Services	
100 Personnel Services - Salaries	21,250
200 Personnel Services - Employee Benefits	14,384
500 Other Purchased Services	1,284,000
600 Supplies	4,650
Total Student Transportation Services	\$1,324,284
2800 Support Services - Central	
100 Personnel Services - Salaries	229,800
200 Personnel Services - Employee Benefits	174,263
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	20,500
500 Other Purchased Services	84,500
600 Supplies	700,000
700 Property	17,000
Total Support Services - Central	\$1,231,463
Total Support Services	\$10,565,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	288,500
200 Personnel Services - Employee Benefits	116,179
300 Purchased Professional and Technical Services	36,100
400 Purchased Property Services	19,210
500 Other Purchased Services	94,500
600 Supplies	110,100
700 Property	20,100
800 Other Objects	15,730
Total Student Activities	\$700,419
3300 Community Services	
300 Purchased Professional and Technical Services	6,000
600 Supplies	1,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$707,919
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	600,000
Total Debt Service / Other Expenditures and Financing Uses	\$600,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,979,464
Total Interfund Transfers - Out	\$1,979,464
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$2,829,464
TOTAL EXPENDITURES	\$32,572,982

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	9,800,000	10,000,000
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	1,262,250	1,493,878
Other Capital Projects Fund	1,395	1,455
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	\$11,063,645	\$11,495,333

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,063,645	\$11,495,333

Long-Term Indebtedness

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	23,285,340	22,113,260
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,900,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,600,000	2,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,785,340	\$26,913,260
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

\$27,785,340

\$26,913,260

Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	1,979,206	1,976,964
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	\$1,979,206	\$1,976,964
TOTAL INDEBTEDNESS	\$29,764,546	\$28,890,224

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	5,600	1,400
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$5,600	\$1,400
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$5,600	\$1,400

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	4,000	1,000
200 Personnel Services - Employee Benefits	1,600	400
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$5,600	\$1,400
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$5,600	\$1,400
TOTAL EXPENDITURES	\$5,600	\$1,400

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	500	200
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,562,626
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,562,626
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,812,626