

PINE GROVE AREA SCHOOL DISTRICT		
2024-2025 PRELIMINARY PROPOSED BUDGET		
As of 4/11/24		
	2024-2025 Preliminary Proposed Budget As of 4/11/24	2023-2024 Final Budget
ELEMENTARY SCHOOL	46,710.00	51,510.00
MIDDLE SCHOOL	80,900.00	73,335.00
HIGH SCHOOL	160,000.00	160,000.00
SPECIAL EDUCATION	74,900.00	75,000.00
CURRICULUM	162,500.00	151,500.00
GROUND	43,620.00	31,630.00
MAINTENANCE	784,870.00	743,340.00
TECHNOLOGY	575,750.00	509,450.00
SCHOOL SAFETY	100,000.00	47,500.00
MISC	4,839,982.00	4,514,570.00
CONTINGENCY FOR LVHN/CARES	20,000.00	20,000.00
ESSER EXPENDITURES (UNBUDGETED)	-	171,637.00
ATHLETICS	211,553.00	218,804.00
PAYROLL	20,222,855.00	19,547,818.00
TRANSFER TO CAPITAL PROJECTS	2,031,465.00	1,960,476.00
CONTINGENCY		
DEBT SERVICE	-	-
TOTAL EXPENDITURES	\$ 29,355,105.00	\$ 28,276,570.00
LOCAL	14,873,635.00	13,472,383.00
STATE	13,557,610.00	12,883,802.00
FEDERAL	613,685.00	1,920,385.00
TOTAL REVENUES	29,044,930.00	28,276,570.00
CURRENT EXCESS (DEFICIT)	\$ (310,175.00)	\$ -

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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<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	100,445
0830 Committed Fund Balance	2,935,716
0840 Assigned Fund Balance	1,440,125
0850 Unassigned Fund Balance	2,490,918
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,866,759</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,873,635
7000 Revenue from State Sources	13,557,610
8000 Revenue from Federal Sources	613,685
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$29,044,930</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,911,689</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,479,610
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	19,775
6140 Current Act 511 Taxes - Flat Rate Assessments	21,000
6150 Current Act 511 Taxes - Proportional Assessments	2,390,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	52,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	11,500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$14,873,635
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,490,419
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,079,821
7292 Pre-K Counts	135,000
7311 Pupil Transportation Subsidy	860,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	777,200
7505 Ready to Learn Block Grant	304,380
7810 State Share of Social Security and Medicare Taxes	580,995
7820 State Share of Retirement Contributions	2,235,995
7900 Revenue for Technology	50,000
REVENUE FROM STATE SOURCES	\$13,557,610
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	154,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	72,190
8514 Title I - Improving the Academic Achievement of the Disadvantaged	315,190
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,730
8517 Title IV - 21st Century Schools	24,875

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	3,700
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$613,685
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,044,930

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,479,610

Amount of Tax Relief for Homestead Exclusions \$777,200

Total Approx. Tax Revenue: \$12,256,810

Approx. Tax Levy for Tax Rate Calculation: \$12,742,680

Schuylkill

Total

2023-24 Data

a. Assessed Value \$274,936,055 \$274,936,055

b. Real Estate Mills 41.7500

I. 2024-25 Data

c. 2022 STEB Market Value \$853,118,720 \$853,118,720

d. Assessed Value \$284,714,445 \$284,714,445

e. Assessed Value of New Constr/ Renov \$0 \$0

2023-24 Calculations

f. 2023-24 Tax Levy \$11,478,580 \$11,478,580

(a * b)

2024-25 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%

h. Rebalanced 2023-24 Tax Levy \$11,478,580 \$11,478,580

(f Total * g)

i. Base Mills Subject to Index 41.7500

(h / a * 1000) If no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 95.93940% 95.93940%

k. Tax Levy Needed \$12,742,680 \$12,742,680

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate 44.7560

(k / d * 1000)

III.

m. Tax Levy Generated by Mills \$12,742,680 \$12,742,680

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$11,965,480

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$11,479,610

(n * Est. Pct. Collection)

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,479,610
Amount of Tax Relief for Homestead Exclusions	\$777,200
Total Approx. Tax Revenue:	\$12,256,810
Approx. Tax Levy for Tax Rate Calculation:	\$12,742,680

Schuykill	Total
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Index Maximums		
p. Maximum Mills Based On Index	44.7560	
($i * (1 + \text{Index})$)		
q. Mills In Excess of Index	0.0000	
($\text{if } (t > p), (t - p)$)		
r. Maximum Tax Levy Based On Index	\$12,742,680	\$12,742,680
($p / 1000 * d$)		
IV. s. Millage Rate within Index?	Yes	
($\text{if } i > p \text{ Then No}$)		
t. Tax Levy In Excess of Index	\$0	\$0
($\text{if } (m > r), (m - r)$)		
u. Tax Revenue In Excess of Index	\$0	\$0
($t * \text{Est. Pct. Collection}$)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	3209	3209
Median Assessed Value of Homestead Properties		\$38,595

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,479,610
Amount of Tax Relief for Homestead Exclusions	<u>\$777,200</u>
Total Approx. Tax Revenue:	\$12,256,810
Approx. Tax Levy for Tax Rate Calculation:	\$12,742,680
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$777,200	Lowering RE Tax Rate	\$0	\$777,200
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$777,200

2024-2025 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE6111 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>
Schuylkill	284,714,445	44.7560	12,742,680			95.93940%	
Totals:	284,714,445		12,742,680	- 777,200 =	11,965,480 X	95.93940% =	11,479,610

	<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	\$10.00	\$0.00	21,000
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			21,000
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%	1,420,000
6152 Current Act 511 Occupation Taxes	0.57100	0.000	870,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
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			2,390,000
Total Act 511, Current Taxes			2,411,000
Act 511 Tax Limit -->	853,118,720 X	12	10,237,425
	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> Schuylkill	41.7500	44.7560	7.20%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6152	Current Act 511 Occupation Taxes	0.5710	0.57100	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,900,171
1200 Special Programs - Elementary / Secondary	2,855,840
1300 Vocational Education	618,677
1400 Other Instructional Programs - Elementary / Secondary	20,950
Total Instruction	\$18,395,638
2000 Support Services	
2100 Support Services - Students	654,561
2200 Support Services - Instructional Staff	1,139,016
2300 Support Services - Administration	1,607,397
2400 Support Services - Pupil Health	80,274
2500 Support Services - Business	353,382
2600 Operation and Maintenance of Plant Services	2,504,597
2700 Student Transportation Services	1,383,525
2800 Support Services - Central	397,450
2900 Other Support Services	403,375
Total Support Services	\$8,523,577
3000 Operation of Non-Instructional Services	
3200 Student Activities	414,425
Total Operation of Non-Instructional Services	\$414,425
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,031,465
Total Other Expenditures and Financing Uses	\$2,031,465
Total Estimated Expenditures and Other Financing Uses	\$29,365,105

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,552,564
200 Personnel Services - Employee Benefits	4,324,943
300 Purchased Professional and Technical Services	360,000
400 Purchased Property Services	41,600
500 Other Purchased Services	1,032,500
600 Supplies	338,882
700 Property	230,674
800 Other Objects	19,008
Total Regular Programs - Elementary / Secondary	\$14,900,171
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,065,800
200 Personnel Services - Employee Benefits	943,140
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	800,500
600 Supplies	30,600
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$2,865,840
1300 Vocational Education	
300 Purchased Professional and Technical Services	618,677
Total Vocational Education	\$618,677
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	20,650
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$20,950
Total Instruction	\$18,395,638
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	411,250
200 Personnel Services - Employee Benefits	195,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	7,150
600 Supplies	15,428
800 Other Objects	23,023
Total Support Services - Students	\$654,561
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	509,636
200 Personnel Services - Employee Benefits	222,430
300 Purchased Professional and Technical Services	107,500
400 Purchased Property Services	22,700
500 Other Purchased Services	63,400
600 Supplies	195,600
700 Property	11,800

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,950
Total Support Services - Instructional Staff	\$1,139,016
2300 Support Services - Administration	
100 Personnel Services - Salaries	814,930
200 Personnel Services - Employee Benefits	510,241
300 Purchased Professional and Technical Services	224,350
400 Purchased Property Services	2,100
500 Other Purchased Services	32,700
600 Supplies	15,616
800 Other Objects	7,460
Total Support Services - Administration	\$1,607,397
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	52,230
200 Personnel Services - Employee Benefits	12,134
300 Purchased Professional and Technical Services	5,310
400 Purchased Property Services	850
500 Other Purchased Services	300
600 Supplies	5,300
700 Property	3,900
800 Other Objects	250
Total Support Services - Pupil Health	\$80,274
2500 Support Services - Business	
100 Personnel Services - Salaries	232,200
200 Personnel Services - Employee Benefits	110,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	650
500 Other Purchased Services	2,000
600 Supplies	4,150
800 Other Objects	300
Total Support Services - Business	\$353,382
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,158,400
200 Personnel Services - Employee Benefits	414,002
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	330,470
500 Other Purchased Services	113,100
600 Supplies	349,025
700 Property	22,100
Total Operation and Maintenance of Plant Services	\$2,504,597
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,725
500 Other Purchased Services	1,377,500
600 Supplies	300
Total Student Transportation Services	\$1,383,525

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	22,700
500 Other Purchased Services	61,150
600 Supplies	194,100
700 Property	11,800
800 Other Objects	5,450
Total Support Services - Central	\$397,450
2900 Other Support Services	
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	3,375
Total Other Support Services	\$403,375
Total Support Services	\$8,523,577
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	162,000
200 Personnel Services - Employee Benefits	64,495
300 Purchased Professional and Technical Services	64,130
400 Purchased Property Services	14,400
500 Other Purchased Services	3,500
600 Supplies	72,030
700 Property	17,000
800 Other Objects	16,870
Total Student Activities	\$414,425
Total Operation of Non-Instructional Services	\$414,425
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,031,465
Total Interfund Transfers - Out	\$2,031,465
Total Other Expenditures and Financing Uses	\$2,031,465
TOTAL EXPENDITURES	\$29,365,105

Cash and Short-Term Investments**06/30/2024 Estimate****06/30/2025 Projection**

General Fund	5,500,000	5,500,000
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	3,250,000	3,250,000
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**\$8,750,000****\$8,750,000****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

\$8,750,000

\$8,750,000

Long-Term Indebtedness**06/30/2024 Estimate****06/30/2025 Projection****General 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 General Fund**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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	200,000	200,000
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 Short-Term Payables	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$200,000	\$200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,445
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,546,584
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,546,584

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,647,029
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