

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/03/2024

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

6/3/24

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

6-4-24

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

6/4/24

\_\_\_\_\_  
Wade Coleman

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(215)619-8020

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Contact Person

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<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,617,371
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,945,235
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,945,235</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	102,268,542
7000 Revenue from State Sources	24,804,564
8000 Revenue from Federal Sources	543,434
9000 Other Financing Sources	12,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$127,628,540</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$140,573,775</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	84,738,290
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	86,000
6150 Current Act 511 Taxes - Proportional Assessments	12,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	1,825,000
6700 Revenues from LEA Activities	155,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	979,964
6910 Rentals	100,000
6940 Tuition from Patrons	186,000
6980 Revenue from Community Services Activities	138,288
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$102,268,542**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,276,213
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,122,441
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	59,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,300
7340 State Property Tax Reduction Allocation	4,269,081
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	157,053
7810 State Share of Social Security and Medicare Taxes	2,403,716
7820 State Share of Retirement Contributions	10,651,760

**REVENUE FROM STATE SOURCES \$24,804,564**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	222,901
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	86,770
8517 Title IV - 21st Century Schools	17,763
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	16,000

**REVENUE FROM FEDERAL SOURCES \$543,434**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 12,000

**OTHER FINANCING SOURCES \$12,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 127,628,540**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$84,738,290</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$4,269,081</u></b>
Total Approx. Tax Revenue:	<b>\$89,007,371</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$92,432,943</b>

Montgomery

Total

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<b>2023-24 Data</b>		
a. Assessed Value	\$3,798,923,210	\$3,798,923,210
b. Real Estate Mills	23.1900	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$6,818,795,104	\$6,818,795,104
d. Assessed Value	\$3,800,696,680	\$3,800,696,680
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$88,097,029	\$88,097,029
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$88,097,029	\$88,097,029
(f Total * g)		
i. Base Mills Subject to Index	23.1900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.11454%	96.11454%
k. Tax Levy Needed	\$92,432,943	\$92,432,943
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>24.3200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$92,432,943	\$92,432,943
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$88,163,862
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,738,290
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$84,738,290**

Amount of Tax Relief for Homestead Exclusions **\$4,269,081**

Total Approx. Tax Revenue: **\$89,007,371**

Approx. Tax Levy for Tax Rate Calculation: **\$92,432,943**

Montgomery

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	24.4190	
q. Mills In Excess of Index (if $l > p$ ), $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$92,809,212	\$92,809,212
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$19,597.52	
Number of Homestead/Farmstead Properties	8957	8957
Median Assessed Value of Homestead Properties		\$210,470

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$84,738,290
Amount of Tax Relief for Homestead Exclusions	<u>\$4,269,081</u>
Total Approx. Tax Revenue:	\$89,007,371
Approx. Tax Levy for Tax Rate Calculation:	\$92,432,943

Montgomery

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,269,081	Lowering RE Tax Rate	\$0	\$4,269,081
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$4,269,081</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montgomery	3,800,696,680	24.3200	92,432,943			96.11454%	
<b>Totals:</b>	<b>3,800,696,680</b>		<b>92,432,943</b>	- 4,269,081	= 88,163,862	X 96.11454%	= 84,738,290

	<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	0.500%	0.000%	23,550,000	11,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	4,000,000	1,600,000
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 27,550,000 12,650,000**

**Total Act 511, Current Taxes 12,650,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>6,818,795,104 X</b>	<b>12</b>	<b>81,825,541</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Montgomery	23.1900	24.3200	4.88%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	61,065,097
1200 Special Programs - Elementary / Secondary	25,604,058
1300 Vocational Education	899,713
1400 Other Instructional Programs - Elementary / Secondary	241,584
1500 Nonpublic School Programs	24,346
<b>Total Instruction</b>	<b>\$87,834,798</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,841,349
2200 Support Services - Instructional Staff	3,107,727
2300 Support Services - Administration	6,556,382
2400 Support Services - Pupil Health	1,212,232
2500 Support Services - Business	1,118,247
2600 Operation and Maintenance of Plant Services	9,604,590
2700 Student Transportation Services	6,273,497
2800 Support Services - Central	1,011,175
2900 Other Support Services	88,804
<b>Total Support Services</b>	<b>\$33,814,003</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,111,399
3300 Community Services	195,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,307,299</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,455,685
5200 Interfund Transfers - Out	1,216,755
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,672,440</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$127,628,540</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	33,378,302
200 Personnel Services - Employee Benefits	21,207,507
300 Purchased Professional and Technical Services	3,119,310
400 Purchased Property Services	74,975
500 Other Purchased Services	613,293
600 Supplies	2,037,240
700 Property	603,820
800 Other Objects	30,650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$61,065,097</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,870,238
200 Personnel Services - Employee Benefits	7,979,537
300 Purchased Professional and Technical Services	1,506,740
400 Purchased Property Services	1,050
500 Other Purchased Services	3,055,293
600 Supplies	190,000
800 Other Objects	1,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,604,058</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	899,713
<b>Total Vocational Education</b>	<b>\$899,713</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	136,000
200 Personnel Services - Employee Benefits	25,407
300 Purchased Professional and Technical Services	18,677
500 Other Purchased Services	61,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$241,584</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	24,346
<b>Total Nonpublic School Programs</b>	<b>\$24,346</b>
<b>Total Instruction</b>	<b>\$87,834,798</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,993,748
200 Personnel Services - Employee Benefits	1,721,562
300 Purchased Professional and Technical Services	73,589
500 Other Purchased Services	30,550
600 Supplies	19,000
800 Other Objects	2,900
<b>Total Support Services - Students</b>	<b>\$4,841,349</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,732,220
200 Personnel Services - Employee Benefits	1,282,927
300 Purchased Professional and Technical Services	15,800
500 Other Purchased Services	2,750
600 Supplies	71,580
700 Property	1,000
800 Other Objects	1,450
<b>Total Support Services - Instructional Staff</b>	<b>\$3,107,727</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,612,726
200 Personnel Services - Employee Benefits	2,006,499
300 Purchased Professional and Technical Services	729,584
500 Other Purchased Services	130,013
600 Supplies	36,465
700 Property	1,500
800 Other Objects	39,595
<b>Total Support Services - Administration</b>	<b>\$6,556,382</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	725,671
200 Personnel Services - Employee Benefits	457,851
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	1,700
500 Other Purchased Services	3,950
600 Supplies	11,685
700 Property	4,200
800 Other Objects	1,875
<b>Total Support Services - Pupil Health</b>	<b>\$1,212,232</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	611,520
200 Personnel Services - Employee Benefits	389,949
300 Purchased Professional and Technical Services	83,208
400 Purchased Property Services	1,000
500 Other Purchased Services	15,750
600 Supplies	12,000
800 Other Objects	4,820
<b>Total Support Services - Business</b>	<b>\$1,118,247</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,839,806
200 Personnel Services - Employee Benefits	2,503,250
300 Purchased Professional and Technical Services	10,900
400 Purchased Property Services	2,053,267
500 Other Purchased Services	320,819
600 Supplies	771,198
700 Property	96,600

<u>Description</u>	<u>Amount</u>
800 Other Objects	8,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,604,590</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	885,123
200 Personnel Services - Employee Benefits	385,958
300 Purchased Professional and Technical Services	25,044
400 Purchased Property Services	28,525
500 Other Purchased Services	4,588,298
600 Supplies	359,811
800 Other Objects	738
<b>Total Student Transportation Services</b>	<b>\$6,273,497</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	443,671
200 Personnel Services - Employee Benefits	359,315
300 Purchased Professional and Technical Services	205,839
500 Other Purchased Services	1,900
600 Supplies	300
800 Other Objects	150
<b>Total Support Services - Central</b>	<b>\$1,011,175</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	88,804
<b>Total Other Support Services</b>	<b>\$88,804</b>
<b>Total Support Services</b>	<b>\$33,814,003</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,253,216
200 Personnel Services - Employee Benefits	586,495
300 Purchased Professional and Technical Services	102,365
400 Purchased Property Services	15,700
500 Other Purchased Services	41,170
600 Supplies	92,458
800 Other Objects	19,995
<b>Total Student Activities</b>	<b>\$2,111,399</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	195,000
500 Other Purchased Services	900
<b>Total Community Services</b>	<b>\$195,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,307,299</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,117,000
900 Other Uses of Funds	1,338,685
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,455,685</b>

<u>Description</u>	<u>Amount</u>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,216,755
<b>Total Interfund Transfers - Out</b>	<b>\$1,216,755</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,672,440</b>
<b>TOTAL EXPENDITURES</b>	<b>\$127,628,540</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,750,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	130,000	130,000
Capital Reserve Fund - § 1431	14,500,000	15,500,000
Other Capital Projects Fund		
Debt Service Fund	175,000	175,000
Food Service / Cafeteria Operations Fund	850,000	850,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	50,000	50,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,455,000</b>	<b>\$20,205,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,455,000</b>	<b>\$20,205,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	25,655,000	24,645,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,529,559	2,383,968
0550 Authority Lease Obligations	899,595	775,910
0560 Other Post-Employment Benefits (OPEB)	14,500,000	11,000,000
0599 Other Noncurrent Liabilities	180,000,000	166,542,000
<b>Total General Fund</b>	<b>\$223,584,154</b>	<b>\$205,346,878</b>

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$223,584,154</b>	<b>\$205,346,878</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$223,584,154</b>	<b>\$205,346,878</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,617,371
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,945,235
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,945,235</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,562,606</b>
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