

# 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

Michelle L Goehring

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Contact Person

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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 : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$10788283
Ending Unassigned Fund Balance	\$692904
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.42%

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)

<b>School District Name :</b> Commodore Perry SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104431304
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	To be used for unexpected expenses.
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.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future retirement benefits. To be used for future budgets.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used to balance the budget.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,150,235
0840 Assigned Fund Balance	784,325
0850 Unassigned Fund Balance	1,416,755
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,351,315</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,007,661
7000 Revenue from State Sources	6,529,011
8000 Revenue from Federal Sources	502,761
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$10,039,433</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,390,748</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,111,941
6113 Public Utility Realty Taxes	2,300
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,060
6140 Current Act 511 Taxes - Flat Rate Assessments	21,560
6150 Current Act 511 Taxes - Proportional Assessments	410,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	99,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$3,007,661**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,134,963
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	462,081
7311 Pupil Transportation Subsidy	490,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,800
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	14,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	269,902
7505 Ready to Learn Block Grant	100,565
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	29,800
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	775,000

**REVENUE FROM STATE SOURCES \$6,529,011**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	92,000
8513 IDEA, Section 619	2,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	19,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	10,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	105,261

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	40,000
8751 ARP ESSER Learning Loss	8,000
8752 ARP ESSER Summer Programs	4,000
8753 ARP ESSER Afterschool Programs	4,000

**REVENUE FROM FEDERAL SOURCES \$502,761**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 10,039,433**

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,111,941

Amount of Tax Relief for Homestead Exclusions \$269,902

Total Approx. Tax Revenue: \$2,381,843

Approx. Tax Levy for Tax Rate Calculation: \$2,517,413

Mercer

Total

2023-24 Data		
a. Assessed Value	\$40,096,800	\$40,096,800
b. Real Estate Mills	59.0000	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$220,279,097	\$220,279,097
d. Assessed Value	\$40,278,600	\$40,278,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$2,365,711	\$2,365,711
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$2,365,711	\$2,365,711
(f Total * g)		
i. Base Mills Subject to Index	59.0000	
(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	93.96800%	93.96800%
k. Tax Levy Needed	\$2,517,413	\$2,517,413
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>62.5000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,517,413	\$2,517,413
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,247,511
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,111,941
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,111,941

Amount of Tax Relief for Homestead Exclusions \$269,902

Total Approx. Tax Revenue: \$2,381,843

Approx. Tax Levy for Tax Rate Calculation: \$2,517,413

Mercer

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	63.3070	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,549,917	\$2,549,917
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,608.00	
Number of Homestead/Farmstead Properties	1197	1197
Median Assessed Value of Homestead Properties		\$17,050

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Act 1 Index (current): 7.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$2,111,941</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$269,902</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,381,843</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,517,413</b>

<b>Mercer</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$269,902	Lowering RE Tax Rate	\$0	\$269,902
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$269,902</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>
Mercer	40,278,600	62.5000	2,517,413			93.96800%	
<b>Totals:</b>	<b>40,278,600</b>		<b>2,517,413</b>	- 269,902 =	2,247,511 X	93.96800% =	2,111,941

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,060
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	\$5.00	\$0.00	11,060
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,500
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 21,560 21,560**

	<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%	410,000	410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 410,000 410,000**

**Total Act 511, Current Taxes 431,560**

<b>Act 511 Tax Limit --&gt;</b>	<b>220,279,097 X</b>	<b>12</b>	<b>2,643,349</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> Mercer	59.0000	62.5000	5.94%	Yes	7.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.3%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,333,828
1200 Special Programs - Elementary / Secondary	1,233,758
1300 Vocational Education	657,140
1400 Other Instructional Programs - Elementary / Secondary	29,864
<b>Total Instruction</b>	<b>\$6,254,590</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	365,664
2200 Support Services - Instructional Staff	122,921
2300 Support Services - Administration	1,056,997
2400 Support Services - Pupil Health	111,880
2500 Support Services - Business	7,250
2600 Operation and Maintenance of Plant Services	1,201,062
2700 Student Transportation Services	727,000
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$3,598,774</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	265,360
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,360</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	284,559
5900 Budgetary Reserve	385,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$669,559</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$10,788,283</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,402,663
200 Personnel Services - Employee Benefits	1,594,165
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	16,700
500 Other Purchased Services	153,000
600 Supplies	142,000
700 Property	3,000
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,333,828</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	562,373
200 Personnel Services - Employee Benefits	404,885
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	154,000
600 Supplies	9,000
700 Property	1,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,233,758</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	221,150
200 Personnel Services - Employee Benefits	120,990
400 Purchased Property Services	2,000
500 Other Purchased Services	288,000
600 Supplies	20,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$657,140</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,364
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,864</b>
<b>Total Instruction</b>	<b>\$6,254,590</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	213,551
200 Personnel Services - Employee Benefits	147,513
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	200
600 Supplies	1,900
<b>Total Support Services - Students</b>	<b>\$365,664</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	25,574

2024-2025 Final General Fund Budget

LEA : 104431304 Commodore Perry SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	10,847
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	54,100
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$122,921</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	610,746
200 Personnel Services - Employee Benefits	354,376
300 Purchased Professional and Technical Services	56,400
500 Other Purchased Services	20,200
600 Supplies	5,000
800 Other Objects	10,275
<b>Total Support Services - Administration</b>	<b>\$1,056,997</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	56,469
200 Personnel Services - Employee Benefits	23,131
300 Purchased Professional and Technical Services	24,480
500 Other Purchased Services	500
600 Supplies	4,300
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$111,880</b>
<b>2500 <u>Support Services - Business</u></b>	
300 Purchased Professional and Technical Services	6,500
600 Supplies	750
<b>Total Support Services - Business</b>	<b>\$7,250</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	112,378
200 Personnel Services - Employee Benefits	46,420
400 Purchased Property Services	780,064
500 Other Purchased Services	77,200
600 Supplies	175,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,201,062</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	727,000
<b>Total Student Transportation Services</b>	<b>\$727,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,000
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$3,598,774</b>
<b>3000 Operation of Non-Instructional Services</b>	

<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	96,634
200 Personnel Services - Employee Benefits	27,446
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	51,680
600 Supplies	30,900
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>\$265,360</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$265,360</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	284,559
<b>Total Interfund Transfers - Out</b>	<b>\$284,559</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	385,000
<b>Total Budgetary Reserve</b>	<b>\$385,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$669,559</b>
<b>TOTAL EXPENDITURES</b>	<b>\$10,788,283</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,881,315	3,750,000
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	170,242	175,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,051,557</b>	<b>\$3,925,000</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>\$4,051,557</b>	<b>\$3,925,000</b>
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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**

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**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	227,559	227,559
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		
<b>Total Short-Term Payables</b>	<b>\$227,559</b>	<b>\$227,559</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$227,559</b>	<b>\$227,559</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,125,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	692,904
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,602,465</b>
<b>5900 Budgetary Reserve</b>	<b>385,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,987,465</b>