

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

6/24/2024

Date

Brandon Studer - State

President of the Board - Original Signature Required

Date

C. C. Studer

Secretary of the Board - Original Signature Required

Date

6/24/2024

Chief School Administrator - Original Signature Required

Brandon Studer

Contact Person

(814)479-3704 Extn :
Telephone Extension

brandon.studer@ctasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Conemaugh Township Area SD	Somerset	108561803

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

Yes, see information below, taken from the 2024-2025 General Fund Budget.

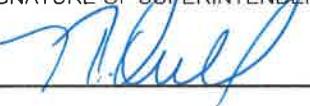
Total Budgeted Expenditures	\$17058923
Ending Unassigned Fund Balance	\$957270
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.61%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
	6/24/2024

DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conemaugh Township Area SD	County : Somerset	AUN Number : 108561803
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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 <i>Susan Taylor-Shell</i>	DATE 5/21/2024
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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>
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.	Unassigned fund balance \$957,270 which is less than the 9% of the total budgeted expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balances for: GASB 75 - \$1,687,000 Compensated Absences - \$269,203 PSER's - \$1,500,000 Negotiated Contract Costs - \$975,000 Health Care Increases - \$300,000 Capital Reserve Fund - \$1,478,000

<u>ITEM</u>	<u>AMOUNTS</u>
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**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	
0840 Assigned Fund Balance	6,209,203
0850 Unassigned Fund Balance	1,462,486

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year** **\$7,671,689**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,163,926
7000 Revenue from State Sources	11,097,960
8000 Revenue from Federal Sources	291,821
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,553,707</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$24,225,396**

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,092,767
6112 Interim Real Estate Taxes	146,859
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	18,300
6150 Current Act 511 Taxes - Proportional Assessments	958,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	337,500
6500 Earnings on Investments	280,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6920 Contributions and Donations from Private Sources	80,000

\$5,163,926**REVENUE FROM LOCAL SOURCES****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,331,990
7112 Basic Education Funding-Social Security	809,749
7311 Pupil Transportation Subsidy	589,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	115,762
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	410,838
7360 Safe Schools	143,900
7501 PA Accountability Grants	171,816
7810 State Share of Social Security and Medicare Taxes	307,554
7820 State Share of Retirement Contributions	1,197,351

\$11,097,960**REVENUE FROM STATE SOURCES****REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	174,604
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,057
8517 Title IV - 21st Century Schools	11,335
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,825

\$291,821**REVENUE FROM FEDERAL SOURCES****TOTAL ESTIMATED REVENUES AND OTHER SOURCES****16,553,707**

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Act 1 Index (current): 7.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$3,092,767
Amount of Tax Relief for Homestead Exclusions	\$410,838
Total Approx. Tax Revenue:	\$3,503,605
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605
	Somerset
	Total

2023-24 Data

a. Assessed Value	\$116,183,000	\$116,183,000
b. Real Estate Mills	27.9600	
c. 2022 STEB Market Value	\$337,372,420	\$337,372,420
d. Assessed Value	\$116,592,500	\$116,592,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$3,248,477	\$3,248,477
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2023-24 Tax Levy	\$3,248,477	\$3,248,477
(f Total * g)		
i. Base Mills Subject to Index	27.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	100.000000%	100.000000%
k. Tax Levy Needed	\$3,503,605	\$3,503,605
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	30.0500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$3,503,605	\$3,503,605
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,092,767
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,092,767
(n * Est. Pct. Collection)		

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Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,092,767
Amount of Tax Relief for Homestead Exclusions	<u>\$410,838</u>
Total Approx. Tax Revenue:	\$3,503,605
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605

Somerset Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	30.0570
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000
r. Maximum Tax Levy Based On Index	\$3,504,421

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
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	\$6,179.00
	Number of Homestead/Farmstead Properties	2229
	Median Assessed Value of Homestead Properties	\$26,475

AUN: 108561803 Conemaugh Township Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,092,767
Amount of Tax Relief for Homestead Exclusions	<u>\$410,838</u>
Total Approx. Tax Revenue:	\$3,503,605
Approx. Tax Levy for Tax Rate Calculation:	\$3,503,605

Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$410,838	Lowering RE Tax Rate	\$0	\$410,838
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0	
Amount of Tax Relief from State/Local Sources				\$410,838

CODE6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Somerset	116,592,500	30.0500	3,503,605			100.00000%	
Totals:	116,592,500		3,503,605	-	410,838 = 3,092,767 X	100.00000% =	3,092,767

		Rate			Estimated Revenue
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			14,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	15,300	14,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	4,700	4,300
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				20,000	18,300
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	823,500
6152	Current Act 511 Occupation Taxes	250.00000	0.000	47,000	43,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	91,500
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				1,047,000	958,000
Total Act 511, Current Taxes					976,300
			Act 511 Tax Limit -->	337,372,420 X	4,048,469
			Market Value	12 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>									
	Somerset	27.9600	30.0500	7.48%	Yes	7.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	7.5%				
6152	Current Act 511 Occupation Taxes	250.0000	250.00000	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	7.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,578,807
1200 Special Programs - Elementary / Secondary	1,966,741
1300 Vocational Education	964,570
1400 Other Instructional Programs - Elementary / Secondary	48,420
1500 Nonpublic School Programs	9,500
Total Instruction	\$9,568,038
2000 Support Services	
2100 Support Services - Students	775,856
2200 Support Services - Instructional Staff	433,107
2300 Support Services - Administration	1,231,269
2400 Support Services - Pupil Health	236,265
2500 Support Services - Business	448,506
2600 Operation and Maintenance of Plant Services	1,444,809
2700 Student Transportation Services	942,000
2800 Support Services - Central	240,000
Total Support Services	\$5,751,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	877,573
Total Operation of Non-Instructional Services	\$877,573
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	861,500
Total Other Expenditures and Financing Uses	\$861,500
Total Estimated Expenditures and Other Financing Uses	\$17,058,923

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,510,855
200 Personnel Services - Employee Benefits	2,309,525
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	35,750
500 Other Purchased Services	285,743
600 Supplies	384,915
700 Property	15,519
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$6,578,807
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	747,117
200 Personnel Services - Employee Benefits	453,795
300 Purchased Professional and Technical Services	526,200
500 Other Purchased Services	205,988
600 Supplies	22,541
800 Other Objects	11,100
Total Special Programs - Elementary / Secondary	\$1,966,741
1300 Vocational Education	
600 Supplies	964,570
Total Vocational Education	\$964,570
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,500
200 Personnel Services - Employee Benefits	13,970
600 Supplies	950
Total Other Instructional Programs - Elementary / Secondary	\$48,420
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	9,500
Total Nonpublic School Programs	\$9,500
Total Instruction	\$9,568,038
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	381,331
200 Personnel Services - Employee Benefits	234,390
300 Purchased Professional and Technical Services	150,485
400 Purchased Property Services	200
500 Other Purchased Services	2,400
600 Supplies	5,800
700 Property	1,000
800 Other Objects	250
Total Support Services - Students	\$775,856
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	232,530
200 Personnel Services - Employee Benefits	160,494
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	1,268
500 Other Purchased Services	3,000
600 Supplies	19,980
800 Other Objects	1,835
Total Support Services - Instructional Staff	\$433,107
2300 Support Services - Administration	
100 Personnel Services - Salaries	649,006
200 Personnel Services - Employee Benefits	428,803
300 Purchased Professional and Technical Services	46,600
400 Purchased Property Services	4,100
500 Other Purchased Services	55,500
600 Supplies	34,610
700 Property	500
800 Other Objects	12,150
Total Support Services - Administration	\$1,231,269
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	137,762
200 Personnel Services - Employee Benefits	83,278
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	350
500 Other Purchased Services	1,400
600 Supplies	11,775
700 Property	700
Total Support Services - Pupil Health	\$236,265
2500 Support Services - Business	
100 Personnel Services - Salaries	214,302
200 Personnel Services - Employee Benefits	140,204
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	1,500
500 Other Purchased Services	20,000
600 Supplies	19,000
800 Other Objects	8,500
Total Support Services - Business	\$448,506
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	500,599
200 Personnel Services - Employee Benefits	264,910
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	338,150
500 Other Purchased Services	66,950
600 Supplies	247,500
700 Property	2,500
800 Other Objects	2,200

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,444,809
2700 Student Transportation Services	
500 Other Purchased Services	932,000
600 Supplies	10,000
Total Student Transportation Services	\$942,000
2800 Support Services - Central	
600 Supplies	205,150
700 Property	34,850
Total Support Services - Central	\$240,000
Total Support Services	\$5,751,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	441,822
200 Personnel Services - Employee Benefits	79,240
300 Purchased Professional and Technical Services	48,310
400 Purchased Property Services	14,045
500 Other Purchased Services	153,647
600 Supplies	105,966
800 Other Objects	34,543
Total Student Activities	\$877,573
Total Operation of Non-Instructional Services	\$877,573
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	317,000
900 Other Uses of Funds	544,500
Total Debt Service / Other Expenditures and Financing Uses	\$861,500
Total Other Expenditures and Financing Uses	\$861,500
TOTAL EXPENDITURES	\$17,058,923

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,462,486	957,270
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850	1,478,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	258,000	200,000
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	\$3,208,486	\$2,167,270

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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS**06/30/2024 Estimate06/30/2025 Projection

\$3,208,486

\$2,167,270

Long-Term Indebtedness**General Fund**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
0510 Bonds Payable	8,000,000	7,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,856,884	1,774,884
0540 Accumulated Compensated Absences	269,203	280,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,126,087	\$9,554,884

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 Indebtedness06/30/2024 Estimate06/30/2025 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 Indebtedness06/30/2024 Estimate06/30/2025 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 Indebtedness06/30/2024 Estimate06/30/2025 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	\$10,126,087	\$9,554,884
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Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	125,000	150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	10,000
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	\$140,000	\$160,000
TOTAL INDEBTEDNESS	\$10,266,087	\$9,714,884

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,209,203
0850 Unassigned Fund Balance	957,270
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,166,473
 5900 Budgetary Reserve	
 Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,166,473