

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

Karen Ovington

(215)885-3722

Extn :

Contact Person

Telephone

Extension

ovingtonk@jtowndrakes.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jenkintown SD	COUNTY : Montgomery	AUN : 123463803
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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	\$19231592
Ending Unassigned Fund Balance	\$1290652
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.71%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

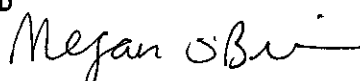
24 PS 6-687(a)(1)

(03/2006)

School District Name : Jenkintown SD	County : Montgomery	AUN Number : 123463803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/26/2024
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$675,005.00 7340 PDE Amount: \$0.00	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	175,000
0850 Unassigned Fund Balance	1,290,652
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,465,652</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,200,539
7000 Revenue from State Sources	4,034,953
8000 Revenue from Federal Sources	96,100
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,331,592</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,797,244</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,827,539
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,500
6150 Current Act 511 Taxes - Proportional Assessments	1,585,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	98,500
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6970 Services Provided Other Funds	50,000
REVENUE FROM LOCAL SOURCES	\$15,200,539
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,232,881
7112 Basic Education Funding-Social Security	314,966
7271 Special Education funds for School-Aged Pupils	375,899
7311 Pupil Transportation Subsidy	4,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	675,005
7505 Ready to Learn Block Grant	23,471
7820 State Share of Retirement Contributions	1,395,731
REVENUE FROM STATE SOURCES	\$4,034,953
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	57,150
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	12,800
8516 Title III - Language Instruction for English Learners and Immigrant Students	850
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	300
REVENUE FROM FEDERAL SOURCES	\$96,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,331,592

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,827,539
Amount of Tax Relief for Homestead Exclusions	<u>\$675,005</u>
Total Approx. Tax Revenue:	\$13,502,544
Approx. Tax Levy for Tax Rate Calculation:	\$13,969,111

Montgomery

Total

2023-24 Data		
a. Assessed Value	\$284,156,099	\$284,156,099
b. Real Estate Mills	47.6650	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$495,203,078	\$495,203,078
d. Assessed Value	\$276,753,068	\$276,753,068
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$13,544,300	\$13,544,300
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$13,544,300	\$13,544,300
(f Total * g)		
i. Base Mills Subject to Index	47.6650	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.49042%	96.49042%
k. Tax Levy Needed	\$13,969,111	\$13,969,111
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	50.4750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,969,111	\$13,969,111
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,294,106
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,827,539
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,827,539	
Amount of Tax Relief for Homestead Exclusions	<u>\$675,005</u>	
Total Approx. Tax Revenue:	\$13,502,544	
Approx. Tax Levy for Tax Rate Calculation:	\$13,969,111	
	Montgomery	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	50.5725	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$13,996,095	\$13,996,095
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	\$12,498.18	
Number of Homestead/Farmstead Properties	1070	1070
Median Assessed Value of Homestead Properties		\$149,839

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,827,539
Amount of Tax Relief for Homestead Exclusions	<u>\$675,005</u>
Total Approx. Tax Revenue:	\$13,502,544
Approx. Tax Levy for Tax Rate Calculation:	\$13,969,111
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$675,005	Lowering RE Tax Rate	\$0	\$675,005
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$675,005

CODE

6111 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
Montgomery	276,753,068	50.4750	13,969,111			96.49042%	
Totals:	276,753,068		13,969,111	675,005 =	13,294,106 X	96.49042% =	12,827,539

	Rate			Estimated Revenue	
6120	Current Per Capita Taxes, Section 679	\$0.00		0	
6140	Current Act 511 Taxes – Flat Rate Assessments				
		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	27,500	27,500
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			27,500	27,500
6150	Current Act 511 Taxes – Proportional Assessments				
		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	1,400,000	1,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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	0.50000	0.000	50,000	50,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			1,585,000	1,585,000
	Total Act 511, Current Taxes				1,612,500
	Act 511 Tax Limit -->		495,203,078 X	12	5,942,437
			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> Montgomery	47.6650	50.4750	5.90%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.50000	0.00%	Yes	6.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,810,670
1200 Special Programs - Elementary / Secondary	2,514,255
1300 Vocational Education	279,331
1400 Other Instructional Programs - Elementary / Secondary	17,365
Total Instruction	\$10,621,621
2000 Support Services	
2100 Support Services - Students	1,323,121
2200 Support Services - Instructional Staff	470,862
2300 Support Services - Administration	1,464,156
2400 Support Services - Pupil Health	274,361
2500 Support Services - Business	449,380
2600 Operation and Maintenance of Plant Services	1,422,126
2700 Student Transportation Services	373,536
2800 Support Services - Central	514,138
2900 Other Support Services	9,500
Total Support Services	\$6,301,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	829,544
3300 Community Services	40,000
Total Operation of Non-Instructional Services	\$869,544
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,431,747
5200 Interfund Transfers - Out	7,500
Total Other Expenditures and Financing Uses	\$1,439,247
Total Estimated Expenditures and Other Financing Uses	\$19,231,592

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,279,049
200 Personnel Services - Employee Benefits	2,629,125
300 Purchased Professional and Technical Services	220,070
400 Purchased Property Services	65,200
500 Other Purchased Services	271,350
600 Supplies	303,826
700 Property	20,395
800 Other Objects	21,655
Total Regular Programs - Elementary / Secondary	\$7,810,670
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,145,187
200 Personnel Services - Employee Benefits	862,648
300 Purchased Professional and Technical Services	151,555
500 Other Purchased Services	323,890
600 Supplies	28,675
700 Property	2,300
Total Special Programs - Elementary / Secondary	\$2,514,255
1300 Vocational Education	
500 Other Purchased Services	279,331
Total Vocational Education	\$279,331
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	2,365
500 Other Purchased Services	9,500
Total Other Instructional Programs - Elementary / Secondary	\$17,365
Total Instruction	\$10,621,621
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	818,531
200 Personnel Services - Employee Benefits	490,890
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,600
700 Property	1,700
800 Other Objects	2,400
Total Support Services - Students	\$1,323,121
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	223,912
200 Personnel Services - Employee Benefits	163,950
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	15,000
600 Supplies	7,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$470,862
2300 Support Services - Administration	
100 Personnel Services - Salaries	763,488
200 Personnel Services - Employee Benefits	413,168
300 Purchased Professional and Technical Services	190,200
500 Other Purchased Services	58,900
600 Supplies	9,500
700 Property	2,000
800 Other Objects	26,900
Total Support Services - Administration	\$1,464,156
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	108,785
200 Personnel Services - Employee Benefits	67,176
300 Purchased Professional and Technical Services	94,200
600 Supplies	3,200
700 Property	1,000
Total Support Services - Pupil Health	\$274,361
2500 Support Services - Business	
100 Personnel Services - Salaries	220,823
200 Personnel Services - Employee Benefits	140,082
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	11,275
700 Property	1,200
800 Other Objects	5,000
Total Support Services - Business	\$449,380
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	92,267
200 Personnel Services - Employee Benefits	63,084
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	1,005,500
500 Other Purchased Services	5,000
600 Supplies	149,575
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$1,422,126
2700 Student Transportation Services	
500 Other Purchased Services	373,536
Total Student Transportation Services	\$373,536
2800 Support Services - Central	
100 Personnel Services - Salaries	309,147
200 Personnel Services - Employee Benefits	154,491
300 Purchased Professional and Technical Services	50,500
Total Support Services - Central	\$514,138
2900 Other Support Services	
500 Other Purchased Services	9,500

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$9,500
Total Support Services	\$6,301,180
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	395,197
200 Personnel Services - Employee Benefits	190,522
300 Purchased Professional and Technical Services	30,425
500 Other Purchased Services	142,900
600 Supplies	40,000
700 Property	20,500
800 Other Objects	10,000
Total Student Activities	\$829,544
3300 Community Services	
500 Other Purchased Services	40,000
Total Community Services	\$40,000
Total Operation of Non-Instructional Services	\$869,544
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	621,747
900 Other Uses of Funds	810,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,431,747
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,500
Total Interfund Transfers - Out	\$7,500
Total Other Expenditures and Financing Uses	\$1,439,247
TOTAL EXPENDITURES	\$19,231,592

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,500,000	1,500,000
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		
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	\$1,500,000	\$1,500,000

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

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,500,000	\$1,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	18,485,000	17,675,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,760,000	\$17,950,000
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

\$18,760,000

\$17,950,000

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		
TOTAL INDEBTEDNESS	\$18,760,000	\$17,950,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	275,000
0850 Unassigned Fund Balance	1,290,652
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,565,652

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,565,652
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