


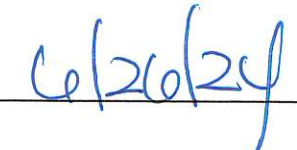
FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2024

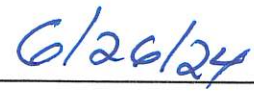


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Ann Marie Ohmnacht

Contact Person

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Extension

aohmnacht@pmsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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	\$254060000
Ending Unassigned Fund Balance	\$12909175
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.08%

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 6/26/24
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DUE DATE: AUGUST 15, 2024

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Fund Balance is on hand to maintain reserve for future needs.

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year**

0810 Nonspendable Fund Balance	226,527
0820 Restricted Fund Balance	2,500,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	17,909,175

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation
During The Fiscal Year**

\$17,909,175

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	158,434,209
7000 Revenue from State Sources	86,089,411
8000 Revenue from Federal Sources	4,536,380
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$249,060,000

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$266,969,175

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	133,350,534
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	160,000
6150 Current Act 511 Taxes - Proportional Assessments	9,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	9,000,000
6500 Earnings on Investments	3,750,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,600,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	150,000
6960 Services Provided Other Local Governmental Units / LEAs	250,000
6990 Refunds and Other Miscellaneous Revenue	328,675
REVENUE FROM LOCAL SOURCES	\$158,434,209
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	38,440,822
7160 Tuition for Orphans Subsidy	600,000
7220 Vocational Education	563,000
7271 Special Education funds for School-Aged Pupils	8,122,929
7311 Pupil Transportation Subsidy	2,822,445
7312 Nonpublic and Charter School Pupil Transportation Subsidy	52,555
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,137,846
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	9,388,630
7360 Safe Schools	704,640
7505 Ready to Learn Block Grant	2,034,068
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,081,780
7810 State Share of Social Security and Medicare Taxes	3,763,560
7820 State Share of Retirement Contributions	16,217,136
REVENUE FROM STATE SOURCES	\$86,089,411
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	96,620
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,091,285
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	314,046

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	64,922
8517 Title IV - 21st Century Schools	254,507
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	675,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
REVENUE FROM FEDERAL SOURCES	\$4,536,380
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	249,060,000

2024-2025 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$133,350,534

Amount of Tax Relief for Homestead Exclusions \$9,434,837

Total Approx. Tax Revenue: \$142,785,371

Approx. Tax Levy for Tax Rate Calculation: \$153,597,576

Monroe

Total

2023-24 Data

a. Assessed Value	\$6,852,981,893	\$6,852,981,893
b. Real Estate Mills	21.4400	

I. 2024-25 Data

c. 2022 STEB Market Value	\$6,745,262,920	\$6,745,262,920
d. Assessed Value	\$6,903,261,841	\$6,903,261,841
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$146,927,932	\$146,927,932
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$146,927,932	\$146,927,932
(f Total * g)		
i. Base Mills Subject to Index	21.4400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$153,597,576	\$153,597,576
(Approx. Tax Levy * g)		

l. 2024-25 Real Estate Tax Rate	22.2500	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$153,597,576	\$153,597,576
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$144,162,739
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$133,350,534
(n * Est. Pct. Collection)		

AUN: 120455403 Pocono Mountain SD

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

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Page - 2 of 3

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$133,350,534
Amount of Tax Relief for Homestead Exclusions	<u>\$9,434,837</u>
Total Approx. Tax Revenue:	\$142,785,371
Approx. Tax Levy for Tax Rate Calculation:	\$153,597,576

Monroe

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.9408	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$158,366,349	\$158,366,349
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$32,792.00	
Number of Homestead/Farmstead Properties	12931	12931
Median Assessed Value of Homestead Properties		\$140,770

AUN: 120455403 Pocono Mountain SD
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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
Page - 3 of 3

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$133,350,534
Amount of Tax Relief for Homestead Exclusions \$9,434,837
Total Approx. Tax Revenue: \$142,785,371
Approx. Tax Levy for Tax Rate Calculation: \$153,597,576

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9,388,630	Lowering RE Tax Rate	\$0	\$9,388,630
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$46,207			\$46,207
Amount of Tax Relief from State/Local Sources				\$9,434,837

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Monroe	6,903,261,841	22.2500	153,597,576			92.50000%	
Totals:	6,903,261,841		153,597,576	9,434,837	= 144,162,739	X 92.50000%	= 133,350,534

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total: Current Act 511 Taxes – Proportional Assessments			9,350,000
Total Act 511, Current Taxes			9,350,000
Act 511 Tax Limit	=>	6,745,262,920	X 12
		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>									
	Monroe	21.4400	22.2500	3.78%	Yes	7.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	93,420,004
1200 Special Programs - Elementary / Secondary	45,535,546
1300 Vocational Education	3,243,100
1400 Other Instructional Programs - Elementary / Secondary	3,464,474
1500 Nonpublic School Programs	5,500
1700 Higher Education Programs for Secondary Students	65,000
Total Instruction	\$145,733,624
2000 Support Services	
2100 Support Services - Students	9,993,661
2200 Support Services - Instructional Staff	11,234,400
2300 Support Services - Administration	14,148,327
2400 Support Services - Pupil Health	2,183,768
2500 Support Services - Business	2,134,252
2600 Operation and Maintenance of Plant Services	20,893,427
2700 Student Transportation Services	14,878,209
2800 Support Services - Central	3,411,207
2900 Other Support Services	81,950
Total Support Services	\$78,959,201
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,662,424
3300 Community Services	42,500
Total Operation of Non-Instructional Services	\$4,704,924
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,262,251
5200 Interfund Transfers - Out	4,000,000
5900 Budgetary Reserve	1,400,000
Total Other Expenditures and Financing Uses	\$24,662,251
Total Estimated Expenditures and Other Financing Uses	\$254,060,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,341,918
200 Personnel Services - Employee Benefits	32,721,234
300 Purchased Professional and Technical Services	156,550
400 Purchased Property Services	124,203
500 Other Purchased Services	8,857,000
600 Supplies	2,173,708
700 Property	10,000
800 Other Objects	35,391
Total Regular Programs - Elementary / Secondary	\$93,420,004
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,478,802
200 Personnel Services - Employee Benefits	10,264,808
300 Purchased Professional and Technical Services	10,155,000
500 Other Purchased Services	9,522,000
600 Supplies	98,250
800 Other Objects	16,686
Total Special Programs - Elementary / Secondary	\$45,535,546
1300 Vocational Education	
500 Other Purchased Services	3,243,100
Total Vocational Education	\$3,243,100
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,914,700
200 Personnel Services - Employee Benefits	1,269,738
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	160,250
600 Supplies	44,386
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$3,464,474
1500 Nonpublic School Programs	
600 Supplies	5,500
Total Nonpublic School Programs	\$5,500
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	65,000
Total Higher Education Programs for Secondary Students	\$65,000
Total Instruction	\$145,733,624
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	5,923,691
200 Personnel Services - Employee Benefits	3,928,310
300 Purchased Professional and Technical Services	105,000
500 Other Purchased Services	17,000

<u>Description</u>	<u>Amount</u>
600 Supplies	8,385
800 Other Objects	11,275
Total Support Services - Students	\$9,993,661
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	4,142,467
200 Personnel Services - Employee Benefits	3,022,088
300 Purchased Professional and Technical Services	1,089,200
400 Purchased Property Services	291,500
500 Other Purchased Services	281,250
600 Supplies	1,758,762
700 Property	635,000
800 Other Objects	14,133
Total Support Services - Instructional Staff	\$11,234,400
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,496,045
200 Personnel Services - Employee Benefits	4,522,951
300 Purchased Professional and Technical Services	1,287,500
400 Purchased Property Services	11,000
500 Other Purchased Services	376,167
600 Supplies	250,464
800 Other Objects	1,204,200
Total Support Services - Administration	\$14,148,327
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,309,482
200 Personnel Services - Employee Benefits	868,386
400 Purchased Property Services	1,000
500 Other Purchased Services	4,700
800 Other Objects	200
Total Support Services - Pupil Health	\$2,183,768
2500 Support Services - Business	
100 Personnel Services - Salaries	1,191,995
200 Personnel Services - Employee Benefits	790,475
400 Purchased Property Services	13,882
500 Other Purchased Services	125,500
600 Supplies	4,000
800 Other Objects	8,400
Total Support Services - Business	\$2,134,252
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	7,113,160
200 Personnel Services - Employee Benefits	4,717,112
300 Purchased Professional and Technical Services	2,830,900
400 Purchased Property Services	1,300,100
500 Other Purchased Services	656,405
600 Supplies	3,916,500
700 Property	350,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	9,250
Total Operation and Maintenance of Plant Services	\$20,893,427
2700 Student Transportation Services	
100 Personnel Services - Salaries	196,560
200 Personnel Services - Employee Benefits	130,349
400 Purchased Property Services	66,000
500 Other Purchased Services	13,561,000
600 Supplies	921,800
800 Other Objects	2,500
Total Student Transportation Services	\$14,878,209
2800 Support Services - Central	
100 Personnel Services - Salaries	737,625
200 Personnel Services - Employee Benefits	489,159
300 Purchased Professional and Technical Services	1,510,500
500 Other Purchased Services	608,153
600 Supplies	28,300
800 Other Objects	37,470
Total Support Services - Central	\$3,411,207
2900 Other Support Services	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$78,959,201
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,932,870
200 Personnel Services - Employee Benefits	1,281,780
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	108,200
500 Other Purchased Services	577,326
600 Supplies	361,926
700 Property	19,500
800 Other Objects	361,822
Total Student Activities	\$4,662,424
3300 Community Services	
600 Supplies	32,500
800 Other Objects	10,000
Total Community Services	\$42,500
Total Operation of Non-Instructional Services	\$4,704,924
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,804,493
900 Other Uses of Funds	15,457,758
Total Debt Service / Other Expenditures and Financing Uses	\$19,262,251

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,000,000
Total Interfund Transfers - Out	\$4,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,400,000
Total Budgetary Reserve	\$1,400,000
Total Other Expenditures and Financing Uses	\$24,662,251
TOTAL EXPENDITURES	\$254,060,000

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	28,110,000	25,000,000
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	5,245,000	9,200,000
Other Capital Projects Fund	11,993,000	25,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,861,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	14,800,000	13,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,499,000	\$74,150,000

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		

<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		\$62,499,000	\$74,150,000

Long-Term Indebtedness06/30/2024 Estimate06/30/2025 Projection**General Fund**

0510 Bonds Payable	116,345,000	131,050,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,300,000	2,000,000
0540 Accumulated Compensated Absences	6,500,000	6,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	65,000,000	70,000,000
0599 Other Noncurrent Liabilities	250,000,000	260,000,000

Total General Fund**\$440,145,000****\$469,050,000****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 Indebtedness06/30/2024 Estimate06/30/2025 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 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 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****\$440,145,000****\$469,050,000**

Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	31,000,000	32,000,000
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	85,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,300,000	1,500,000
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	290,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$33,285,000	\$35,360,000
TOTAL INDEBTEDNESS	\$473,430,000	\$504,410,000

Account Description	Amounts
0810 Nonspendable Fund Balance	226,527
0820 Restricted Fund Balance	2,500,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,909,175
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,909,175
5900 Budgetary Reserve	1,400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,035,702