

PROPOSED VERSION

<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	4,584,467
0840 Assigned Fund Balance	3,598,143
0850 Unassigned Fund Balance	2,262,171
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,444,781</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,584,717
7000 Revenue from State Sources	11,257,159
8000 Revenue from Federal Sources	739,634
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,581,510</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,026,291</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,271,717
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	425,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$13,584,717

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,366,439
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	961,775
7311 Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	52,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	689,278
7360 Safe Schools	144,279
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	508,509
7820 State Share of Retirement Contributions	2,219,747

REVENUE FROM STATE SOURCES \$11,257,159

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	333,811
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,165
8516 Title III - Language Instruction for English Learners and Immigrant Students	17,685
8517 Title IV - 21st Century Schools	20,973

Amount

REVENUE FROM FEDERAL SOURCES

8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA 324,000

REVENUE FROM FEDERAL SOURCES \$739,634

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 25,581,510

Act 1 Index (current): 7.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,271,717
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>
Total Approx. Tax Revenue:	\$11,960,995
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650

Berks

Total

2023-24 Data		
a. Assessed Value	\$255,226,075	\$255,226,075
b. Real Estate Mills	46.3100	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$381,499,039	\$381,499,039
d. Assessed Value	\$254,935,400	\$254,935,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$11,819,520	\$11,819,520
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$11,819,520	\$11,819,520
(f Total * g)		
i. Base Mills Subject to Index	46.3100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$12,430,650	\$12,430,650
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	48.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,430,650	\$12,430,650
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,741,372
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,271,717
(n * Est. Pct. Collection)		

AUN: 114060503 Antietam SD

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

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Act 1 Index (current): 7.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,271,717	
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>	
Total Approx. Tax Revenue:	\$11,960,995	
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650	

Berks

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.9221	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,726,911	\$12,726,911
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	\$8,780.00	
Number of Homestead/Farmstead Properties	1611	1611
Median Assessed Value of Homestead Properties		\$79,000

Act 1 Index (current): 7.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,271,717
Amount of Tax Relief for Homestead Exclusions	<u>\$689,278</u>
Total Approx. Tax Revenue:	\$11,960,995
Approx. Tax Levy for Tax Rate Calculation:	\$12,430,650

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$689,278	Lowering RE Tax Rate	\$0	\$689,278
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$689,278

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>
Berks	254,935,400	48.7600	12,430,650			96.00000%	
Totals:	254,935,400		12,430,650	689,278	11,741,372	96.00000%	11,271,717

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,050,000	1,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,175,000 1,175,000

Total Act 511, Current Taxes 1,175,000

Act 511 Tax Limit -->	381,499,039	X	12	4,577,988
	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> Berks	46.3100	48.7600	5.30%	Yes	7.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,742,250
1200 Special Programs - Elementary / Secondary	6,574,018
1300 Vocational Education	390,000
1400 Other Instructional Programs - Elementary / Secondary	76,228
1500 Nonpublic School Programs	30,000
Total Instruction	\$17,812,496
2000 Support Services	
2100 Support Services - Students	867,209
2200 Support Services - Instructional Staff	869,218
2300 Support Services - Administration	2,274,241
2400 Support Services - Pupil Health	258,858
2500 Support Services - Business	522,042
2600 Operation and Maintenance of Plant Services	2,378,880
2700 Student Transportation Services	327,000
2800 Support Services - Central	751,054
2900 Other Support Services	9,000
Total Support Services	\$8,257,502
3000 Operation of Non-Instructional Services	
3200 Student Activities	540,359
3300 Community Services	26,000
Total Operation of Non-Instructional Services	\$566,359
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,898,722
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,998,722
Total Estimated Expenditures and Other Financing Uses	\$28,635,079

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,621,022
200 Personnel Services - Employee Benefits	3,815,707
300 Purchased Professional and Technical Services	117,500
400 Purchased Property Services	3,300
500 Other Purchased Services	361,471
600 Supplies	816,000
700 Property	5,000
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$10,742,250
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,472,974
200 Personnel Services - Employee Benefits	1,054,394
300 Purchased Professional and Technical Services	1,422,750
400 Purchased Property Services	500
500 Other Purchased Services	2,574,000
600 Supplies	49,400
Total Special Programs - Elementary / Secondary	\$6,574,018
1300 <u>Vocational Education</u>	
500 Other Purchased Services	390,000
Total Vocational Education	\$390,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,828
500 Other Purchased Services	70,000
Total Other Instructional Programs - Elementary / Secondary	\$76,228
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	\$30,000
Total Instruction	\$17,812,496
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	493,386
200 Personnel Services - Employee Benefits	282,673
300 Purchased Professional and Technical Services	79,850
500 Other Purchased Services	1,700
600 Supplies	9,500
800 Other Objects	100
Total Support Services - Students	\$867,209
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	400,276
200 Personnel Services - Employee Benefits	376,592

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	45,000
500 Other Purchased Services	2,250
600 Supplies	20,350
800 Other Objects	750
Total Support Services - Instructional Staff	\$869,218
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,055,276
200 Personnel Services - Employee Benefits	707,215
300 Purchased Professional and Technical Services	377,000
500 Other Purchased Services	78,750
600 Supplies	28,300
800 Other Objects	27,700
Total Support Services - Administration	\$2,274,241
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	120,581
200 Personnel Services - Employee Benefits	78,842
300 Purchased Professional and Technical Services	54,850
400 Purchased Property Services	1,000
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	250
Total Support Services - Pupil Health	\$258,858
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	276,295
200 Personnel Services - Employee Benefits	194,697
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	4,000
500 Other Purchased Services	1,750
600 Supplies	4,000
800 Other Objects	4,800
Total Support Services - Business	\$522,042
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	671,276
200 Personnel Services - Employee Benefits	497,954
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	660,000
500 Other Purchased Services	75,650
600 Supplies	435,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,378,880
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	5,000
500 Other Purchased Services	317,000
600 Supplies	5,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$327,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	187,968
200 Personnel Services - Employee Benefits	138,486
300 Purchased Professional and Technical Services	28,600
400 Purchased Property Services	20,000
500 Other Purchased Services	75,000
600 Supplies	290,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$751,054
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$8,257,502
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,302
200 Personnel Services - Employee Benefits	101,923
300 Purchased Professional and Technical Services	73,134
500 Other Purchased Services	74,600
600 Supplies	33,350
800 Other Objects	12,050
Total Student Activities	\$540,359
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
600 Supplies	1,000
Total Community Services	\$26,000
Total Operation of Non-Instructional Services	\$566,359
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	723,722
900 Other Uses of Funds	1,175,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,898,722
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,998,722
TOTAL EXPENDITURES	\$28,635,079

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,000,000	7,000,000
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	500,000	500,000
Other Capital Projects Fund	8,000,000	500,000
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	\$18,500,000	\$8,000,000
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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

TOTAL CASH AND INVESTMENTS **\$18,500,000** **\$8,000,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	24,355,000	23,180,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	250,000	225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,605,000	\$23,405,000

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	\$24,605,000	\$23,405,000
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	950,000	950,000
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 Short-Term Payables	\$950,000	\$950,000
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TOTAL INDEBTEDNESS	\$25,555,000	\$24,355,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,946,638
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,444,574
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,391,212
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,491,212