

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2024

  
President of the Board - Original Signature Required

6/13/2024  
Date

  
Secretary of the Board - Original Signature Required

6/13/2024  
Date

  
Chief School Administrator - Original Signature Required

6/13/2024  
Date

Mark Jannone

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Contact Person

Telephone

Extension

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Email Address



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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Canton Area SD	<b>County :</b> Bradford	<b>AUN Number :</b> 117081003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Judith L. Souber</i>	<b>DATE</b> 05-09-24
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Canton Area SD
COUNTY :	Bradford
AUN :	117081003

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	\$23440305
Ending Unassigned Fund Balance	\$1866254
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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
<i>Dr. [Signature]</i>	5/9/2024

DUE DATE: AUGUST 15, 2024



<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,335,367
0850 Unassigned Fund Balance	1,800,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>\$7,135,367</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,892,677
7000 Revenue from State Sources	16,685,688
8000 Revenue from Federal Sources	415,886
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>\$21,994,251</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>\$29,129,618</b>

Amount

<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	3,129,578
6113	Public Utility Realty Taxes	3,000
6114	Payments in Lieu of Current Taxes - State / Local	90,000
6120	Current Per Capita Taxes, Section 679	10,691
6140	Current Act 511 Taxes - Flat Rate Assessments	10,691
6150	Current Act 511 Taxes - Proportional Assessments	742,389
6400	Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500	Earnings on Investments	215,000
6700	Revenues from LEA Activities	20,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	237,412
6910	Rentals	1,500
6940	Tuition from Patrons	40,000
6990	Refunds and Other Miscellaneous Revenue	142,416
		<b>\$4,892,677</b>

**REVENUE FROM LOCAL SOURCES**

<b>REVENUE FROM STATE SOURCES</b>		
7111	Basic Education Funding-Formula	8,685,737
7112	Basic Education Funding-Social Security	400,603
7160	Tuition for Orphans Subsidy	45,000
7220	Vocational Education	14,412
7271	Special Education funds for School-Aged Pupils	876,170
7311	Pupil Transportation Subsidy	658,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,273
7330	Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340	State Property Tax Reduction Allocation	442,581
7360	Safe Schools	140,000
7501	PA Accountability Grants	203,216
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	3,628,850
7820	State Share of Retirement Contributions	1,325,846
		<b>\$16,685,688</b>

**REVENUE FROM STATE SOURCES**

<b>REVENUE FROM FEDERAL SOURCES</b>		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	350,442
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,744



Amount

REVENUE FROM FEDERAL SOURCES  
8517 Title IV - 21st Century Schools

26,700

REVENUE FROM FEDERAL SOURCES

\$415,886

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

21,994,251

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$3,129,588  
 Amount of Tax Relief for Homestead Exclusions: \$442,581  
 Total Approx. Tax Revenue: \$3,572,169  
 Approx. Tax Levy for Tax Rate Calculation: \$3,791,734

Section 672.1 Method Choice: (a)(1)

	Bradford	Lycorning	Tioga	Total
<b>2023-24 Data</b>				
a. Assessed Value	\$66,440,793	\$33,580,900	\$47,585,843	\$147,607,536
b. Real Estate Mills	36.9437	15.1764	17.3902	
<b>I. 2024-25 Data</b>				
c. 2022 STEB Market Value	\$225,806,431	\$45,452,289	\$70,085,189	\$341,343,909
d. Assessed Value	\$66,791,544	\$33,384,470	\$98,926,290	\$199,102,304
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<b>2023-24 Calculations</b>				
f. 2023-24 Tax Levy (a * b)	\$2,454,569	\$509,637	\$827,527	\$3,791,733
<b>2024-25 Calculations</b>				
g. Percent of Total Market Value	66.15218%	13.31569%	20.53213%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$2,508,314	\$504,895	\$778,524	\$3,791,733
<b>III.</b>				
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	37.7526	15.1764	7.8697	
(h / (d-e) * 1000) if reassessment			Yes	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	93.83800%	90.63200%	93.99900%	93.44416%
k. Tax Levy Needed	\$2,508,315	\$504,896	\$778,524	\$3,791,735
<b>I. 2024-25 Real Estate Tax Rate (k / d * 1000)</b>				
m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,508,310	\$504,893	\$778,520	\$3,791,723
<b>III.</b>				
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$3,349,142
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$3,129,578

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method: Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$3,129,588

Amount of Tax Relief for Homestead Exclusions: \$442,581

Total Approx. Tax Revenue: \$3,572,169

Approx. Tax Levy for Tax Rate Calculation: \$3,791,734

	Bradford	Lycoming	Tioga	Total
<b>Index Maximums</b>				
p. Maximum Mills Based On Index (i * (1 + Index))	40.6595	16.3449	8.3340	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,715,711	\$545,666	\$824,452	\$4,085,829
<b>IV.</b>				
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V.	Assessed Value Exclusion per Homestead	\$8,566.00	\$21,270.00	\$40,876.00
	Number of Homestead/Farmstead Properties	952	153	293
	Median Assessed Value of Homestead Properties			1398
				\$109,569

Act 1 Index (current): 7.7% | Act 1 Index (prior): 5.9%

Calculation Method:

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$3,129,588

Revenue \$3,129,588

Amount of Tax Relief for Homestead Exclusions \$442,581

\$442,581

Total Approx. Tax Revenue: \$3,572,169

\$3,572,169

Approx. Tax Levy for Tax Rate Calculation:

\$3,791,734

	Lycoming	Tioga	Total
Bradford			

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$442,581

Lowering RE Tax Rate

\$0

\$442,581

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$442,581

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Bradford	66,791,544	37.5543	2,508,310	93.83600%	
Lycoming	33,384,470	15.1236	504,893	90.63200%	
Tioga	98,926,290	7.8697	778,520	93.99900%	
<b>Totals:</b>	<b>199,102,304</b>	<b>3,791,723</b>	<b>442,581</b>	<b>93.44416%</b>	<b>3,129,578</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	10,691
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes – Flat Rate Assessments	Rate	Estimated Revenue
6151	Current Act 511 Taxes – Proportional Assessments	Rate	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	600,000
6152	Current Act 511 Occupation Taxes	200.00000	22,389
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	120,000
6154	Current Act 511 Amusement Taxes	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0

Total	Current Act 511 Taxes – Proportional Assessments	Rate	Estimated Revenue
Total	Act 511 Tax Limit	Market Value	(511 Limit)
<b>Total</b>	<b>742,389</b>	<b>341,343,909 X</b>	<b>742,389</b>
<b>Total Act 511, Current Taxes</b>	<b>12</b>	<b>Mills</b>	<b>4,096,127</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	37.7526	37.5543	-0.51%	Yes	7.7%				
	Lycoming	15.1764	15.1236	-0.33%	Yes	7.7%				
	Tioga	7.8697	7.8697	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6152	Current Act 511 Occupation Taxes	200.0000	200.00000	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,984,047
1200 Special Programs - Elementary / Secondary	2,346,885
1300 Vocational Education	301,242
1400 Other Instructional Programs - Elementary / Secondary	94,278
<b>Total Instruction</b>	<b>\$10,726,452</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	602,980
2200 Support Services - Instructional Staff	519,440
2300 Support Services - Administration	1,200,480
2400 Support Services - Pupil Health	198,334
2500 Support Services - Business	473,785
2600 Operation and Maintenance of Plant Services	1,467,764
2700 Student Transportation Services	1,016,500
2800 Support Services - Central	312,593
<b>Total Support Services</b>	<b>\$5,791,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	496,561
<b>Total Operation of Non-Instructional Services</b>	<b>\$496,561</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,078,466
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,078,466</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	919,442
5900 Budgetary Reserve	628,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,547,442</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$23,640,797</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,594,308
200 Personnel Services - Employee Benefits	2,950,389
300 Purchased Professional and Technical Services	22,150
400 Purchased Property Services	7,500
500 Other Purchased Services	128,925
600 Supplies	279,360
800 Other Objects	1,415
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,984,047</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,180,106
200 Personnel Services - Employee Benefits	857,690
300 Purchased Professional and Technical Services	239,950
400 Purchased Property Services	11,360
500 Other Purchased Services	29,200
600 Supplies	27,000
800 Other Objects	1,579
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,346,885</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	301,242
<b>Total Vocational Education</b>	<b>\$301,242</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,278
300 Purchased Professional and Technical Services	90,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$94,278</b>
<b>Total Instruction</b>	<b>\$10,726,452</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	266,869
200 Personnel Services - Employee Benefits	212,051
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	300
500 Other Purchased Services	5,100
600 Supplies	6,050
800 Other Objects	610
<b>Total Support Services - Students</b>	<b>\$602,980</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	224,546
200 Personnel Services - Employee Benefits	259,874
300 Purchased Professional and Technical Services	1,375
500 Other Purchased Services	15,720
600 Supplies	17,150



Description	Amount
800 Other Objects	775
<b>Total Support Services - Instructional Staff</b>	<b>\$519,440</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	624,571
200 Personnel Services - Employee Benefits	443,909
300 Purchased Professional and Technical Services	83,575
400 Purchased Property Services	285
500 Other Purchased Services	21,125
600 Supplies	19,615
800 Other Objects	7,400
<b>Total Support Services - Administration</b>	<b>\$1,200,480</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	115,626
200 Personnel Services - Employee Benefits	77,263
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
<b>Total Support Services - Pupil Health</b>	<b>\$190,334</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	246,513
200 Personnel Services - Employee Benefits	207,477
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	250
500 Other Purchased Services	4,200
600 Supplies	3,695
800 Other Objects	250
<b>Total Support Services - Business</b>	<b>\$473,785</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	447,774
200 Personnel Services - Employee Benefits	395,853
300 Purchased Professional and Technical Services	132,765
400 Purchased Property Services	238,158
500 Other Purchased Services	56,649
600 Supplies	196,565
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,467,764</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,010,000
600 Supplies	4,500
<b>Total Student Transportation Services</b>	<b>\$1,016,500</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	87,152

Description	Amount
200 Personnel Services - Employee Benefits	79,733
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	7,000
500 Other Purchased Services	25,708
600 Supplies	78,000
<b>Total Support Services - Central</b>	<b>\$312,593</b>
<b>Total Support Services</b>	<b>\$5,791,876</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	209,160
200 Personnel Services - Employee Benefits	89,065
300 Purchased Professional and Technical Services	75,100
400 Purchased Property Services	13,000
500 Other Purchased Services	47,900
600 Supplies	60,336
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$496,561</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$496,561</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	5,078,466
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,078,466</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,078,466</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	919,442
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$919,442</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	628,000
<b>Total Budgetary Reserve</b>	<b>\$628,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,547,442</b>
<b>TOTAL EXPENDITURES</b>	<b>\$23,640,797</b>

Cash and Short-Term Investments

General Fund	5,300,000	4,300,000
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	75,000	80,000
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** **\$5,375,000** **\$4,380,000**

Long-Term Investments

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		

**06/30/2024 Estimate** **06/30/2025 Projection**

06/30/2024 Estimate                      06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

**TOTAL CASH AND INVESTMENTS**

**\$5,375,000**

**\$4,380,000**

Long-Term Indebtedness

06/30/2024 Estimate      06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	1,617,500	766,100
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,827,500</b>	<b>\$976,100</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**



06/30/2024 Estimate 06/30/2025 Projection

Long-Term Indebtedness

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

\$1,827,500

\$976,100



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,626,367
0840 Assigned Fund Balance	1,862,454
0850 Unassigned Fund Balance	\$5,488,821
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>628,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,116,821</b>

