

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Cambria Heights SD	County : Cambria	AUN Number : 108111203
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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 5/21/24
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used for any unforeseen or emergency expenditures.
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 unreserved undesignated fund balance not scheduled for liquidation this year.

**ITEM**

**AMOUNTS**

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

10 Nonspendable Fund Balance	
20 Restricted Fund Balance	
30 Committed Fund Balance	
40 Assigned Fund Balance	5,000,000
50 Unassigned Fund Balance	3,000,000

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

**\$8,000,000**

**Estimated Revenues And Other Financing Sources**

100 Revenue from Local Sources	6,147,959
100 Revenue from State Sources	16,227,922
100 Revenue from Federal Sources	347,859
100 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

**\$22,723,740**

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

**\$30,723,740**

Amount

**VENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,740,959
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	225,000
6990 Refunds and Other Miscellaneous Revenue	40,000

**VENUE FROM LOCAL SOURCES \$6,147,959**

**VENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,526,639
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,199,873
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	751,963
7505 Ready to Learn Block Grant	279,447
7820 State Share of Retirement Contributions	2,000,000

**VENUE FROM STATE SOURCES \$16,227,922**

**VENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	282,010
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,564
8517 Title IV - 21st Century Schools	18,285
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000

**VENUE FROM FEDERAL SOURCES \$347,859**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,723,740**

Index (current): 7.8%  
 Calculation Method: Rate

prox. Tax Revenue from RE Taxes: **\$4,740,959**  
 Amount of Tax Relief for Homestead Exclusions **\$751,963**  
 Total Approx. Tax Revenue: **\$5,492,922**  
 prox. Tax Levy for Tax Rate Calculation: **\$5,795,536**  
 Cambria

**Total**

**2023-24 Data**

a. Assessed Value \$84,811,060  
 b. Real Estate Mills 67.0000

**2024-25 Data**

c. 2022 STEB Market Value \$419,803,760  
 d. Assessed Value \$85,228,470  
 e. Assessed Value of New Constr/ Renov \$0

**2023-24 Calculations**

f. 2023-24 Tax Levy (a \* b) \$5,682,341

**2024-25 Calculations**

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2023-24 Tax Levy (f Total \* g) \$5,682,341  
 i. Base Mills Subject to Index 67.0000  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage 94.000000%  
 k. Tax Levy Needed (Approx. Tax Levy \* g) \$5,795,536

**l. 2024-25 Real Estate Tax Rate 68.0000**  
 (k / d \* 1000)

m. Tax Levy Generated by Mills (l / 1000 \* d) \$5,795,536

n. Tax Levy minus Tax Relief for Homestead Exclusions \$5,043,573  
 (m - Amount of Tax Relief for Homestead Exclusions)  
 o. Net Tax Revenue Generated By Mills \$4,740,959  
 (n \* Est. Pct. Collection)

t 1 Index (current): 7.8%

Calculation Method:

Rate

prox. Tax Revenue from RE Taxes:

\$4,740,959

Amount of Tax Relief for Homestead Exclusions

\$751,963

Total Approx. Tax Revenue:

\$5,492,922

prox. Tax Levy for Tax Rate Calculation:

\$5,795,536

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (t * (1 + Index))	72.2260	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,155,711	\$6,155,711
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

Assessed Value Exclusion per Homestead	\$3,866.00	
Number of Homestead/Farmstead Properties	2890	2890
Median Assessed Value of Homestead Properties		\$13,460

1-1 Index (current): 7.8%

Calculation Method:

Rate

prox. Tax Revenue from RE Taxes:

\$4,740,959

Amount of Tax Relief for Homestead Exclusions

\$751,963

Total Approx. Tax Revenue:

\$5,492,922

prox. Tax Levy for Tax Rate Calculation:

\$5,795,536

Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$751,963

Lowering RE Tax Rate

\$0

\$751,963

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$751,963



CODE

11	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Junty Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
nbra	85,228,470	68.0000	5,795,536	94.000000%	
als:	85,228,470	5,795,536	-	751,963 =	5,043,573 X 94.000000% = 4,740,959

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
120	Current Per Capita Taxes, Section 679	\$5.00			25,000
140	Current Act 511 Taxes - Flat Rate Assessments				
141	Current Act 511 Per Capita Taxes	\$5.00		25,000	25,000
142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00		0	0
143	Current Act 511 Local Services Taxes	\$0.00		0	0
144	Current Act 511 Trailer Taxes	\$0.00		0	0
145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00		0	0
146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00		0	0
149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00		0	0
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>25,000</b>	<b>25,000</b>

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
150	Current Act 511 Taxes - Proportional Assessments				
151	Current Act 511 Earned Income Taxes	0.500%		800,000	800,000
152	Current Act 511 Occupation Taxes	0.000		0	0
153	Current Act 511 Real Estate Transfer Taxes	0.500%		50,000	50,000
154	Current Act 511 Amusement Taxes	0.000%		0	0
155	Current Act 511 Business Privilege Taxes	0.000		0	0
156	Current Act 511 Mechanical Device Taxes - Percentage	0.000%		0	0
157	Current Act 511 Mercantile Taxes	0.000		0	0
159	Current Act 511 Taxes, Other Proportional Assessments	0		0	0
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>850,000</b>	<b>850,000</b>
	<b>Total Act 511, Current Taxes</b>			<b>875,000</b>	<b>875,000</b>

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
→	419,803,760 X	12	5,037,645
			(511 Limit)

Tax Junction	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		
3111	<u>Current Real Estate Taxes</u>									
	Cambria									
3120	Current Per Capita Taxes, Section 679	67.0000	68.0000	1.50%	Yes	7.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
3141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
3151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	7.8%				
3153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	7.8%				

Description	Amount
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**00 Instruction**

1100 Regular Programs - Elementary / Secondary	10,340,600
1200 Special Programs - Elementary / Secondary	2,709,000
1300 Vocational Education	1,524,400
1400 Other Instructional Programs - Elementary / Secondary	457,000
1800 Pre-Kindergarten	187,000
<b>Total Instruction</b>	<b>\$15,218,000</b>

**00 Support Services**

2100 Support Services - Students	825,800
2200 Support Services - Instructional Staff	1,363,150
2300 Support Services - Administration	1,759,000
2400 Support Services - Pupil Health	327,900
2500 Support Services - Business	248,000
2600 Operation and Maintenance of Plant Services	3,224,600
2700 Student Transportation Services	2,005,000
2800 Support Services - Central	462,500
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$10,220,950</b>

**00 Operation of Non-Instructional Services**

3200 Student Activities	1,058,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,058,000</b>

**00 Facilities Acquisition, Construction and Improvement Services**

4000 Facilities Acquisition, Construction and Improvement Services	600,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$600,000</b>

**00 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses	1,681,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,681,000</b>

**Total Estimated Expenditures and Other Financing Uses**

<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,777,950</b>
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Description

Amount

100 Instruction

100 Regular Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

5,299,000  
 3,573,200  
 233,000  
 522,500  
 432,900  
 280,000  
**\$10,340,600**

200 Special Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 500 Other Purchased Services
- 600 Supplies

1,405,000  
 1,038,700  
 168,000  
 97,300  
**\$2,709,000**

300 Vocational Education

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 500 Other Purchased Services
- 600 Supplies

375,000  
 274,000  
 818,500  
 56,900  
**\$1,524,400**

400 Other Instructional Programs - Elementary / Secondary

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services

54,000  
 53,000  
 350,000  
**\$457,000**

800 Pre-Kindergarten

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 500 Other Purchased Services
- 600 Supplies

108,000  
 74,000  
 1,000  
 4,000  
**\$187,000**

Total Instruction

**\$15,218,000**

100 Support Services

100 Support Services - Students

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

466,000  
 322,700  
 3,000  
 4,000  
 29,600  
 500  
**\$825,800**

**Description**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Support Services - Instructional Staff**

**\$1,363,155**

**300 Support Services - Administration**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

**Total Support Services - Administration**

**\$1,759,000**

**400 Support Services - Pupil Health**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property

**Total Support Services - Pupil Health**

**\$327,900**

**500 Support Services - Business**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

**Total Support Services - Business**

**\$248,000**

**600 Operation and Maintenance of Plant Services**

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

**Total Operation and Maintenance of Plant Services**

**\$3,224,600**

**700 Student Transportation Services**

- 500 Other Purchased Services

2,005,000

**Total Student Transportation Services**

**\$2,005,000**

**800 Support Services - Central**

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	97,000
200 Personnel Services - Employee Benefits	65,500
600 Supplies	300,000
<b>Total Support Services - Central</b>	<b>\$462,500</b>
<b>900 Other Support Services</b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$10,220,955</b>
<b>100 Operation of Non-Instructional Services</b>	
<b>200 Student Activities</b>	
100 Personnel Services - Salaries	393,300
200 Personnel Services - Employee Benefits	175,000
300 Purchased Professional and Technical Services	121,200
400 Purchased Property Services	50,000
500 Other Purchased Services	78,000
600 Supplies	167,500
700 Property	20,000
800 Other Objects	53,000
<b>Total Student Activities</b>	<b>\$1,058,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,058,000</b>
<b>100 Facilities Acquisition, Construction and Improvement Services</b>	
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	600,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$600,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$600,000</b>
<b>100 Other Expenditures and Financing Uses</b>	
<b>100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,036,000
900 Other Uses of Funds	645,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,681,000</b>
<b>900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,681,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,777,955</b>

**Long-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	1,575,000	1,681,000
Food Service / Cafeteria Operations Fund	25,000	25,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,100,000</b>	<b>\$3,206,000</b>

**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		

ng-Term Investments

Permanent Fund

tal Long-Term Investments

TAL CASH AND INVESTMENTS

06/30/2024 Estimate

06/30/2025 Projection

\$3,100,000

\$3,206,000



**Long-Term Indebtedness**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,575,000	1,681,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	700,000	800,000
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,275,000</b>	<b>\$2,481,000</b>

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

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

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

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

**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

**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

**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

**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

**Child Care 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

**Other Enterprise Funds**

**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

**Internal Service 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

**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

**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

**Permanent Fund**

**Total Long-Term Indebtedness**

\$2,275,000

\$2,481,000

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**

**YTAL INDEBTEDNESS**

**\$2,275,000**

**\$2,481,000**

Account Description

Amounts

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

945,785  
\$945,785

5900 Budgetary Reserve

1,000,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$1,945,785

