


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval


Date of Adoption of the General Fund Budget:



 President of the Board - Original Signature Required

6/24/24

 Date



 Secretary of the Board - Original Signature Required

6/24/24

 Date



 Chief School Administrator - Original Signature Required

6/24/24

 Date

Brandon Mirizio

 Contact Person

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 Telephone Extension

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 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
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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.

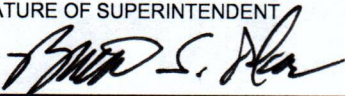
Total Budgeted Expenditures	\$26634776
Ending Unassigned Fund Balance	\$1217052
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.56%

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

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

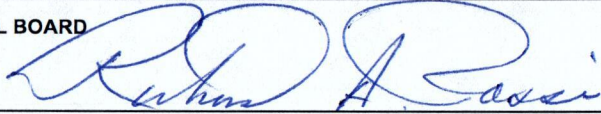
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greenville Area SD	County : Mercer	AUN Number : 104432803
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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 5/20/2024
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Fund Balance to provide for unforeseen needs during the school year and for cash flow stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for future post-employment benefits and future deficit budgeting.

<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	383,994	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,919,802	
0850 Unassigned Fund Balance	2,203,977	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,123,779</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,451,460	
7000 Revenue from State Sources	15,456,190	
8000 Revenue from Federal Sources	1,745,291	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$25,653,941</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,777,720</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,181,792
6113 Public Utility Realty Taxes	6,000
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	44,500
6150 Current Act 511 Taxes - Proportional Assessments	1,126,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	424,000
6500 Earnings on Investments	214,762
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,206,906
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	120,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$8,451,460

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,731,537
7160 Tuition for Orphans Subsidy	110,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,297,590
7311 Pupil Transportation Subsidy	490,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,415
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	470,340
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	814,281
7360 Safe Schools	133,000
7505 Ready to Learn Block Grant	264,567
7810 State Share of Social Security and Medicare Taxes	539,000
7820 State Share of Retirement Contributions	2,550,000

REVENUE FROM STATE SOURCES \$15,456,190

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	466,211
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	46,224
8517 Title IV - 21st Century Schools	40,245
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	985,376

Amount

REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	47,972
8752 ARP ESSER Summer Programs	4,263
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,745,291
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,653,941

Act 1 Index (current): 7.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,181,792
Amount of Tax Relief for Homestead Exclusions	<u>\$814,281</u>
Total Approx. Tax Revenue:	\$5,996,073
Approx. Tax Levy for Tax Rate Calculation:	\$6,533,794

Mercer

Total

2023-24 Data		
a. Assessed Value	\$96,221,710	\$96,221,710
b. Real Estate Mills	66.3600	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$407,834,391	\$407,834,391
d. Assessed Value	\$95,579,200	\$95,579,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$6,385,273	\$6,385,273
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$6,385,273	\$6,385,273
(f Total * g)		
i. Base Mills Subject to Index	66.3600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.59849%	90.59849%
k. Tax Levy Needed	\$6,533,794	\$6,533,794
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	68.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,533,794	\$6,533,794
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,719,513
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,181,792
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,181,792	
Amount of Tax Relief for Homestead Exclusions	<u>\$814,281</u>	
Total Approx. Tax Revenue:	\$5,996,073	
Approx. Tax Levy for Tax Rate Calculation:	\$6,533,794	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	71.6024	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,843,700	\$6,843,700
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	\$5,159.00	
Number of Homestead/Farmstead Properties	2328	2328
Median Assessed Value of Homestead Properties		\$16,500

Act 1 Index (current): 7.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,181,792
Amount of Tax Relief for Homestead Exclusions	<u>\$814,281</u>
Total Approx. Tax Revenue:	\$5,996,073
Approx. Tax Levy for Tax Rate Calculation:	\$6,533,794

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$814,281	Lowering RE Tax Rate	\$0		\$814,281
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$814,281

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>
Mercer	95,579,200	68.3600	6,533,794			90.59849%	
Totals:	95,579,200		6,533,794	814,281 =	5,719,513 X	90.59849% =	5,181,792

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,500
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	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	60,000
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 90,000 44,500

	<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%	1,000,000	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	126,000	126,000
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 1,126,000 1,126,000

Total Act 511, Current Taxes 1,170,500

Act 511 Tax Limit -->	407,834,391 X	12	4,894,013
	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> Mercer	66.3600	68.3600	3.02%	Yes	7.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.9%				

LEA : 104432803 Greenville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,733,340
1200 Special Programs - Elementary / Secondary	4,343,573
1300 Vocational Education	970,275
1400 Other Instructional Programs - Elementary / Secondary	13,929
1500 Nonpublic School Programs	15,000
Total Instruction	\$15,076,117
2000 Support Services	
2100 Support Services - Students	817,621
2200 Support Services - Instructional Staff	789,861
2300 Support Services - Administration	1,460,815
2400 Support Services - Pupil Health	318,963
2500 Support Services - Business	515,567
2600 Operation and Maintenance of Plant Services	2,234,992
2700 Student Transportation Services	1,041,542
2900 Other Support Services	10,000
Total Support Services	\$7,189,361
3000 Operation of Non-Instructional Services	
3200 Student Activities	839,874
3300 Community Services	927,329
Total Operation of Non-Instructional Services	\$1,767,203
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	985,376
Total Facilities Acquisition, Construction and Improvement Services	\$985,376
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,616,719
Total Other Expenditures and Financing Uses	\$1,616,719
Total Estimated Expenditures and Other Financing Uses	\$26,634,776

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,192,298
200 Personnel Services - Employee Benefits	3,545,896
300 Purchased Professional and Technical Services	115,860
500 Other Purchased Services	509,400
600 Supplies	236,697
700 Property	126,189
800 Other Objects	7,000
Total Regular Programs - Elementary / Secondary	\$9,733,340
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,122,262
200 Personnel Services - Employee Benefits	1,332,228
300 Purchased Professional and Technical Services	268,150
500 Other Purchased Services	577,454
600 Supplies	28,272
700 Property	300
800 Other Objects	14,907
Total Special Programs - Elementary / Secondary	\$4,343,573
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	253,437
200 Personnel Services - Employee Benefits	173,736
500 Other Purchased Services	468,010
600 Supplies	31,723
700 Property	43,369
Total Vocational Education	\$970,275
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,646
600 Supplies	1,783
Total Other Instructional Programs - Elementary / Secondary	\$13,929
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$15,076,117
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	500,808
200 Personnel Services - Employee Benefits	216,611
300 Purchased Professional and Technical Services	76,648
500 Other Purchased Services	500
600 Supplies	20,191
800 Other Objects	2,863

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$817,621
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	330,062
200 Personnel Services - Employee Benefits	248,143
300 Purchased Professional and Technical Services	44,362
400 Purchased Property Services	3,500
500 Other Purchased Services	9,000
600 Supplies	84,267
700 Property	47,607
800 Other Objects	22,920
Total Support Services - Instructional Staff	\$789,861
2300 Support Services - Administration	
100 Personnel Services - Salaries	747,321
200 Personnel Services - Employee Benefits	468,301
300 Purchased Professional and Technical Services	88,000
500 Other Purchased Services	61,200
600 Supplies	52,793
700 Property	16,500
800 Other Objects	26,700
Total Support Services - Administration	\$1,460,815
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	181,105
200 Personnel Services - Employee Benefits	125,738
300 Purchased Professional and Technical Services	650
600 Supplies	11,470
Total Support Services - Pupil Health	\$318,963
2500 Support Services - Business	
100 Personnel Services - Salaries	241,089
200 Personnel Services - Employee Benefits	236,378
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	850
600 Supplies	3,000
800 Other Objects	2,750
Total Support Services - Business	\$515,567
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	640,997
200 Personnel Services - Employee Benefits	511,480
300 Purchased Professional and Technical Services	123,000
400 Purchased Property Services	476,252
500 Other Purchased Services	91,841
600 Supplies	243,672
700 Property	144,750
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,234,992

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	16,875
200 Personnel Services - Employee Benefits	7,195
500 Other Purchased Services	1,012,472
600 Supplies	5,000
Total Student Transportation Services	\$1,041,542
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$7,189,361
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	290,349
200 Personnel Services - Employee Benefits	122,928
300 Purchased Professional and Technical Services	50,900
400 Purchased Property Services	6,500
500 Other Purchased Services	38,600
600 Supplies	282,471
700 Property	48,126
Total Student Activities	\$839,874
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	531,484
200 Personnel Services - Employee Benefits	146,772
300 Purchased Professional and Technical Services	54,875
500 Other Purchased Services	59,670
600 Supplies	87,728
700 Property	24,000
800 Other Objects	22,800
Total Community Services	\$927,329
Total Operation of Non-Instructional Services	\$1,767,203
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	107,434
400 Purchased Property Services	877,942
Total Facilities Acquisition, Construction and Improvement Services	\$985,376
Total Facilities Acquisition, Construction and Improvement Services	\$985,376
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	524,719
900 Other Uses of Funds	1,092,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,616,719
Total Other Expenditures and Financing Uses	\$1,616,719
TOTAL EXPENDITURES	\$26,634,776

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,000,000	4,100,000
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	1,500,000	1,500,000
Other Capital Projects Fund	950,000	400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,390,000	\$6,640,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$8,390,000	\$6,640,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	16,872,000	15,780,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	24,547	12,573
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	426,349	359,905
Total General Fund	\$17,322,896	\$16,152,478

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$17,322,896	\$16,152,478

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$17,322,896	\$16,152,478
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Account Description	Amounts
0810 Nonspendable Fund Balance	383,994
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,919,892
0850 Unassigned Fund Balance	1,223,052
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,142,944

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,526,938
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