

# 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

6/20/24

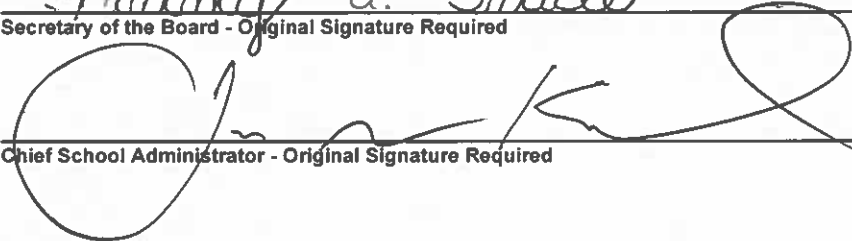
Date



Secretary of the Board - Original Signature Required

6/20/24

Date



Chief School Administrator - Original Signature Required

6/20/24

Date

Michael A Simonetta

Contact Person

(570)402-1000

Extn :1206

Telephone

Extension

simonetta.michael@pvbears.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pleasant Valley SD	COUNTY : Monroe	AUN : 120455203
---	--------------------	--------------------

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	\$111576444
Ending Unassigned Fund Balance	\$4020064
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.60%

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 06/20/2024
--	--------------------

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)

<b>School District Name :</b> Pleasant Valley SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120455203
---	---------------------------	----------------------------------

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> 	<b>DATE</b> 05/08/2024
---	---------------------------

**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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements
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.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is necessary to address unforeseen expenses: ageing facilities needs, assessment appeals, special education and out of district placements. Ending fund balance is within legal requirements.

<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	19,705,937
0830 Committed Fund Balance	10,321,296
0840 Assigned Fund Balance	4,666,717
0850 Unassigned Fund Balance	4,020,064
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,008,077</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	57,122,531
7000 Revenue from State Sources	52,958,913
8000 Revenue from Federal Sources	1,495,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$111,576,444</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$130,584,521</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,918,320
6112 Interim Real Estate Taxes	112,000
6113 Public Utility Realty Taxes	45,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6150 Current Act 511 Taxes - Proportional Assessments	4,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,770,000
6500 Earnings on Investments	677,211
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	75,000
6970 Services Provided Other Funds	250,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$57,122,531</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	26,359,793
7112 Basic Education Funding-Social Security	1,800,000
7160 Tuition for Orphans Subsidy	400,000
7271 Special Education funds for School-Aged Pupils	4,600,275
7311 Pupil Transportation Subsidy	2,700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	6,172,340
7505 Ready to Learn Block Grant	3,521,256
7820 State Share of Retirement Contributions	7,290,249
<b>REVENUE FROM STATE SOURCES</b>	<b>\$52,958,913</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	770,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,000
8517 Title IV - 21st Century Schools	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,495,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>111,576,444</b>

Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$47,918,320  
 Amount of Tax Relief for Homestead Exclusions \$6,172,340  
 Total Approx. Tax Revenue: \$54,090,660  
 Approx. Tax Levy for Tax Rate Calculation: \$57,697,415

Monroe

Total

2023-24 Data		
a. Assessed Value	\$2,291,676,353	\$2,291,676,353
b. Real Estate Mills	24.8597	
i. 2024-25 Data		
c. 2022 STEB Market Value	\$2,309,897,733	\$2,309,897,733
d. Assessed Value	\$2,297,941,923	\$2,297,941,923
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy (a * b)	\$56,970,387	\$56,970,387
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$56,970,387	\$56,970,387
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.8597	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$57,697,415	\$57,697,415
l. 2024-25 Real Estate Tax Rate (k / d * 1000)	25.1083	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$57,697,415	\$57,697,415
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$51,525,075
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$47,918,320



Act 1 Index (current): 7.4%

Calculation Method:

	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,918,320</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$6,172,340</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$54,090,660</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$57,697,415</b>	
	<b>Monroe</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	26.6993	
q. Mills In Excess of Index (if $l > p$ , $l - p$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	<b>\$61,353,441</b>	<b>\$61,353,441</b>
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$31,545.00	
Number of Homestead/Farmstead Properties	7793	7793
Median Assessed Value of Homestead Properties		\$155,490

---

Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$47,918,320

Amount of Tax Relief for Homestead Exclusions

\$6,172,340

Total Approx. Tax Revenue:

\$54,090,660

Approx. Tax Levy for Tax Rate Calculation:

\$57,697,415

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$6,172,340

Lowering RE Tax Rate

\$0

\$6,172,340

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$6,172,340**

CODE

6111 <u>Current Real Estate Taxes</u>	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
	Monroe	2,297,941,923	25.1083	57,697,415			93.00000%	
<b>Totals:</b>		<b>2,297,941,923</b>		<b>57,697,415</b>	- 6,172,340 =	51,525,075 X	93.00000% =	47,918,320

	<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,300,000</b>
<b>Total Act 511, Current Taxes</b>			<b>4,300,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>2,309,897,733 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>27,718,773</b>
			<b>(511 Limit)</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> Monroe	24.8597	25.1083	1.01%	Yes	7.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,149,748
1200 Special Programs - Elementary / Secondary	20,166,564
1300 Vocational Education	3,368,562
1400 Other Instructional Programs - Elementary / Secondary	325,150
1500 Nonpublic School Programs	8,000
<b>Total Instruction</b>	<b>\$64,018,024</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,013,266
2200 Support Services - Instructional Staff	4,010,405
2300 Support Services - Administration	4,827,286
2400 Support Services - Pupil Health	910,694
2500 Support Services - Business	1,678,471
2600 Operation and Maintenance of Plant Services	11,423,159
2700 Student Transportation Services	8,701,073
2800 Support Services - Central	2,667,649
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$38,302,003</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,879,941
3300 Community Services	22,726
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,902,667</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,553,750
5900 Budgetary Reserve	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,353,750</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$111,576,444</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	20,377,575
200 Personnel Services - Employee Benefits	14,188,238
300 Purchased Professional and Technical Services	1,022,785
400 Purchased Property Services	99,500
500 Other Purchased Services	3,913,150
600 Supplies	533,950
800 Other Objects	14,550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,149,748</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,462,000
200 Personnel Services - Employee Benefits	4,374,964
300 Purchased Professional and Technical Services	5,497,000
500 Other Purchased Services	2,784,000
600 Supplies	37,600
700 Property	10,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,166,564</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	816,478
200 Personnel Services - Employee Benefits	571,084
400 Purchased Property Services	4,500
500 Other Purchased Services	1,933,500
600 Supplies	43,000
<b>Total Vocational Education</b>	<b>\$3,368,562</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	32,000
200 Personnel Services - Employee Benefits	11,950
300 Purchased Professional and Technical Services	275,000
500 Other Purchased Services	1,200
600 Supplies	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$325,150</b>
<b>1500 Nonpublic School Programs</b>	
500 Other Purchased Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>Total Instruction</b>	<b>\$64,018,024</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,367,837
200 Personnel Services - Employee Benefits	1,578,729
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	1,500
500 Other Purchased Services	7,600

<u>Description</u>	<u>Amount</u>
600 Supplies	22,400
800 Other Objects	18,200
<b>Total Support Services - Students</b>	<b>\$4,013,266</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,346,034
200 Personnel Services - Employee Benefits	974,096
300 Purchased Professional and Technical Services	42,100
400 Purchased Property Services	11,150
500 Other Purchased Services	10,800
600 Supplies	1,606,825
700 Property	700
800 Other Objects	18,700
<b>Total Support Services - Instructional Staff</b>	<b>\$4,010,405</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,194,161
200 Personnel Services - Employee Benefits	1,525,755
300 Purchased Professional and Technical Services	423,550
400 Purchased Property Services	7,270
500 Other Purchased Services	153,950
600 Supplies	188,800
700 Property	8,500
800 Other Objects	325,300
<b>Total Support Services - Administration</b>	<b>\$4,827,286</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	467,743
200 Personnel Services - Employee Benefits	416,311
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	840
500 Other Purchased Services	1,600
600 Supplies	16,050
800 Other Objects	1,400
<b>Total Support Services - Pupil Health</b>	<b>\$910,694</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	631,819
200 Personnel Services - Employee Benefits	509,752
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	407,000
500 Other Purchased Services	7,200
600 Supplies	27,200
700 Property	4,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$1,678,471</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,366,992
200 Personnel Services - Employee Benefits	3,381,817

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	773,900
400 Purchased Property Services	546,000
500 Other Purchased Services	593,500
600 Supplies	1,531,750
700 Property	197,000
800 Other Objects	32,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$11,423,159</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	50,410
200 Personnel Services - Employee Benefits	39,563
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	8,540,100
600 Supplies	61,000
<b>Total Student Transportation Services</b>	<b>\$8,701,073</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	590,163
200 Personnel Services - Employee Benefits	439,086
300 Purchased Professional and Technical Services	268,900
400 Purchased Property Services	329,500
500 Other Purchased Services	271,000
600 Supplies	419,500
700 Property	345,000
800 Other Objects	4,500
<b>Total Support Services - Central</b>	<b>\$2,667,649</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	70,000
<b>Total Other Support Services</b>	<b>\$70,000</b>
<b>Total Support Services</b>	<b>\$38,302,003</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	961,637
200 Personnel Services - Employee Benefits	369,424
300 Purchased Professional and Technical Services	146,900
400 Purchased Property Services	25,300
500 Other Purchased Services	248,500
600 Supplies	104,580
700 Property	9,000
800 Other Objects	14,600
<b>Total Student Activities</b>	<b>\$1,879,941</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	4,300
200 Personnel Services - Employee Benefits	1,800
300 Purchased Professional and Technical Services	2,700
600 Supplies	13,926



<u>Description</u>	<u>Amount</u>
<b>Total Community Services</b>	<b>\$22,726</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,902,667</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,483,750
900 Other Uses of Funds	1,070,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,553,750</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	800,000
<b>Total Budgetary Reserve</b>	<b>\$800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,353,750</b>
<b>TOTAL EXPENDITURES</b>	<b>\$111,576,444</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	12,500,000	15,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	2,000,000	9,000,000
Capital Reserve Fund - \$ 1431	3,300,000	3,300,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,800,000</b>	<b>\$27,800,000</b>

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,800,000</b>	<b>\$27,800,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,778,158	39,659,481
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	162,156	
0540 Accumulated Compensated Absences	923,111	719,688
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	142,299,304	4,894,177
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$152,162,729</b>	<b>\$45,273,346</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**

**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**

**\$152,162,729**

**\$45,273,346**



**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**

**\$152,162,729**

**\$45,273,346**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	19,705,937
0830 Committed Fund Balance	10,321,296
0840 Assigned Fund Balance	4,666,717
0850 Unassigned Fund Balance	4,020,064
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,008,077</b>
<b>5900 Budgetary Reserve</b>	<b>800,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$39,514,014</b>