

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2024

President of the Board - Original Signature Required *Mitchell H. ...*

Date

*6/24/24*

Secretary of the Board - Original Signature Required *Sharon ...*

Date

*6/24/24*

Chief School Administrator - Original Signature Required *Jay ...*

Date

*6/24/24*

Kathleen Onuska

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Extn :

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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	\$20206707
Ending Unassigned Fund Balance	\$1
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Rochester Area SD	County : Beaver	AUN Number : 127046903
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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 <i>Michael Sturman</i>	DATE <i>5/20/24</i>
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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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We expect to use our fund balance by the end of this year unless fair funding is implemented.
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.	We expect to be in the negative or have no fund balance going forward unless fair funding is implemented.

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	6,257,135
7000 Revenue from State Sources	13,300,224
8000 Revenue from Federal Sources	649,349
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** **\$20,206,708**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **\$20,206,708**

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,365,167
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	37,000
6150 Current Act 511 Taxes - Proportional Assessments	910,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	486,000
6500 Earnings on Investments	175,468
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	200,000
6910 Rentals	42,000
6990 Refunds and Other Miscellaneous Revenue	12,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,257,135</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,252,657
7112 Basic Education Funding-Social Security	380,000
7271 Special Education funds for School-Aged Pupils	1,051,305
7311 Pupil Transportation Subsidy	311,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	556,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	734,988
7505 Ready to Learn Block Grant	183,274
7820 State Share of Retirement Contributions	1,800,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,300,224</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	393,271
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,188
8517 Title IV - 21st Century Schools	28,107
8519 Title V - Flexibility and Accountability	20,783
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$649,349</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,206,708</b>

Act 1 Index (current): 7.8% | Act 1 Index (prior): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,365,167

Amount of Tax Relief for Homestead Exclusions \$734,988

Total Approx. Tax Revenue: \$5,100,155

Approx. Tax Levy for Tax Rate Calculation: \$5,585,174

Beaver

Total

2023-24 Data		
a. Assessed Value	\$71,090,591	\$71,090,591
b. Real Estate Mills	74.2500	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$240,594,313	\$240,594,313
d. Assessed Value	\$438,159,300	\$438,159,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$5,278,476	\$5,278,476
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$5,278,476	\$5,278,476
(f Total * g)		
i. Base Mills Subject to Index	12.0469	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$5,585,174	\$5,585,174
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>12.7469</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,585,173	\$5,585,173
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,850,185
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,365,167
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.8% | Act 1 Index (prior): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,365,167</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$734,988</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$5,100,155</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,585,174</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	12.7697	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,595,163	\$5,595,163
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$40,519.00	
Number of Homestead/Farmstead Properties	1430	1430
Median Assessed Value of Homestead Properties		\$125,600

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Act 1 Index (current): 7.8% | Act 1 Index (prior): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,365,167
Amount of Tax Relief for Homestead Exclusions	<u>\$734,988</u>
Total Approx. Tax Revenue:	\$5,100,155
Approx. Tax Levy for Tax Rate Calculation:	\$5,585,174
	Beaver <span style="float: right;">Total</span>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$734,988	Lowering RE Tax Rate	\$0		\$734,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$734,988</b>

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>
Beaver	438,159,300	12.7469	5,585,173			90.00000%	
<b>Totals:</b>	<b>438,159,300</b>		<b>5,585,173</b>	- 734,988	= 4,850,185	X 90.00000%	= 4,365,167

	<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	\$10.00	\$0.00	18,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	8,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,000
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 37,000 37,000**

	<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%	700,000	700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.75000	0.000	20,000	20,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.75000	0.000	110,000	110,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 910,000 910,000**

**Total Act 511, Current Taxes 947,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>240,594,313 X</b>	<b>12</b>	<b>2,887,132</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u>								
	Beaver	12.0469	12.7469	5.82%	Yes	6.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	7.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	7.8%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.8%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.8%			
6155	Current Act 511 Business Privilege Taxes	0.7500	0.75000	0.00%	Yes	7.8%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	7.8%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,718,486
1200 Special Programs - Elementary / Secondary	3,861,917
1300 Vocational Education	355,500
1400 Other Instructional Programs - Elementary / Secondary	7,000
1500 Nonpublic School Programs	2,817
<b>Total Instruction</b>	<b>\$11,945,720</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	733,521
2200 Support Services - Instructional Staff	1,019,069
2300 Support Services - Administration	1,467,848
2400 Support Services - Pupil Health	224,384
2500 Support Services - Business	412,294
2600 Operation and Maintenance of Plant Services	1,606,606
2700 Student Transportation Services	1,060,696
2800 Support Services - Central	29,000
2900 Other Support Services	13,300
<b>Total Support Services</b>	<b>\$6,566,718</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	358,055
3300 Community Services	20,538
<b>Total Operation of Non-Instructional Services</b>	<b>\$378,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,315,676
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,315,676</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,206,707</b>

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,977,973
200 Personnel Services - Employee Benefits	2,753,401
500 Other Purchased Services	913,012
600 Supplies	74,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,718,486</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,404,253
200 Personnel Services - Employee Benefits	1,196,629
300 Purchased Professional and Technical Services	386,000
500 Other Purchased Services	872,393
600 Supplies	2,642
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,861,917</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	352,500
600 Supplies	3,000
<b>Total Vocational Education</b>	<b>\$355,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$7,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	2,817
<b>Total Nonpublic School Programs</b>	<b>\$2,817</b>
<b>Total Instruction</b>	<b>\$11,945,720</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	450,268
200 Personnel Services - Employee Benefits	276,001
600 Supplies	7,252
<b>Total Support Services - Students</b>	<b>\$733,521</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	450,582
200 Personnel Services - Employee Benefits	405,722
300 Purchased Professional and Technical Services	41,816
500 Other Purchased Services	2,300
600 Supplies	118,499
800 Other Objects	150
<b>Total Support Services - Instructional Staff</b>	<b>\$1,019,069</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	797,015

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	447,761
300 Purchased Professional and Technical Services	96,931
500 Other Purchased Services	95,747
600 Supplies	21,859
800 Other Objects	8,535
<b>Total Support Services - Administration</b>	<b>\$1,467,848</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	110,720
200 Personnel Services - Employee Benefits	102,399
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	240
600 Supplies	3,325
<b>Total Support Services - Pupil Health</b>	<b>\$224,384</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	203,371
200 Personnel Services - Employee Benefits	167,923
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	18,500
500 Other Purchased Services	1,000
600 Supplies	1,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$412,294</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	634,663
200 Personnel Services - Employee Benefits	426,156
300 Purchased Professional and Technical Services	25,744
400 Purchased Property Services	78,100
500 Other Purchased Services	1,700
600 Supplies	389,243
700 Property	50,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,606,606</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	3,000
500 Other Purchased Services	1,065,395
600 Supplies	-11,199
<b>Total Student Transportation Services</b>	<b>\$1,060,696</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	29,000
<b>Total Support Services - Central</b>	<b>\$29,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,300
<b>Total Other Support Services</b>	<b>\$13,300</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$6,566,718</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	104,260
200 Personnel Services - Employee Benefits	43,523
300 Purchased Professional and Technical Services	61,600
400 Purchased Property Services	24,175
500 Other Purchased Services	64,850
600 Supplies	43,000
800 Other Objects	16,647
<b>Total Student Activities</b>	<b>\$358,055</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	12,000
600 Supplies	3,538
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$20,538</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$378,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	235,676
900 Other Uses of Funds	1,080,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,315,676</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,315,676</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,206,707</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	150,000	25,000
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	566,758	586,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	141,819	140,000
Pension Trust Fund		
Activity Fund	48,969	48,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$982,546</b>	<b>\$874,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$982,546</b>	<b>\$874,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
0510 Bonds Payable	8,130,000	7,705,592
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 General Fund</b>	<b>\$8,130,000</b>	<b>\$7,705,592</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**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,130,000</b>	<b>\$7,705,592</b>

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,050,000	1,080,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$1,050,000</b>	<b>\$1,080,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$9,180,000</b>	<b>\$8,785,592</b>

<b>Account Description</b>	<b>Amounts</b>
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0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1</b>
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