FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2024

President of the Board - Original Signature Required — Date: 6.25.24

Secretary of the Board - Original Signature Required — Date: 6-25-24

Chief School Administrator - Original Signature Required — Date: 6-25-24

Jonathan Santoro
Contact Person

(724)459-5500 Extn :
Telephone **Extension**

santoro.j@rvsdpa.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
River Valley SD	Indiana	128321103

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	x

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	$36834783
Ending Unassigned Fund Balance	$3201124
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.69%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	x
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE
P L Mantell	5-21-2024

DUE DATE: AUGUST 15, 2024

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: $1,660,021.31 C x 2%: $34,335.30	NA
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	N/a
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 FB

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	412,140	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,201,123	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$3,201,123
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,212,795	
7000 Revenue from State Sources	21,137,625	
8000 Revenue from Federal Sources	1,227,466	
9000 Other Financing Sources	200,032	
Total Estimated Revenues And Other Financing Sources		$36,777,918
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$39,979,041

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,766,463
6113	Public Utility Realty Taxes	12,000
6114	Payments in Lieu of Current Taxes - State / Local	15,661
6140	Current Act 511 Taxes - Flat Rate Assessments	12,500
6150	Current Act 511 Taxes - Proportional Assessments	2,300,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500	Earnings on Investments	150,000
6700	Revenues from LEA Activities	112,843
6800	Revenues from Intermediary Sources / Pass-Through Funds	480,365
6910	Rentals	7,500
6920	Contributions and Donations from Private Sources	184,000
6940	Tuition from Patrons	67,500
6990	Refunds and Other Miscellaneous Revenue	103,963
REVENUE FROM LOCAL SOURCES		**$14,212,795**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	10,950,121
7112	Basic Education Funding-Social Security	820,000
7160	Tuition for Orphans Subsidy	120,000
7220	Vocational Education	125,000
7271	Special Education funds for School-Aged Pupils	1,733,254
7292	Pre-K Counts	200,000
7311	Pupil Transportation Subsidy	1,366,983
7312	Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	25,412
7340	State Property Tax Reduction Allocation	1,716,765
7360	Safe Schools	100,000
7505	Ready to Learn Block Grant	328,090
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	114,000
7820	State Share of Retirement Contributions	3,125,000
REVENUE FROM STATE SOURCES		**$21,137,625**
REVENUE FROM FEDERAL SOURCES		
8200	Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	75,000
8513	IDEA, Section 619	325,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	461,004
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,074
8517 Title IV - 21st Century Schools	36,388
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	275,000
REVENUE FROM FEDERAL SOURCES	**$1,227,466**
OTHER FINANCING SOURCES	
9100 Sale of Bonds	200,032
OTHER FINANCING SOURCES	**$200,032**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**36,777,918**

Act 1 Index (current): 7.2%

Calculation Method: Revenue — **Section 672.1 Method Choice:** (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: $9,771,463

Amount of Tax Relief for Homestead Exclusions $1,716,765

Total Approx. Tax Revenue: $11,488,228

Approx. Tax Levy for Tax Rate Calculation: $11,948,663

		Indiana	Westmoreland	Total
	2023-24 Data			
	a. Assessed Value	$623,183,989	$16,156,630	$639,340,619
	b. Real Estate Mills	15.9500	118.5500	
I.	**2024-25 Data**			
	c. 2022 STEB Market Value	$527,627,187	$105,251,992	$632,879,179
	d. Assessed Value	$624,220,911	$16,156,630	$640,377,541
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2023-24 Calculations			
	f. 2023-24 Tax Levy (a * b)	$9,939,785	$1,915,368	$11,855,153
	2024-25 Calculations			
	g. Percent of Total Market Value	83.36934%	16.63066%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$9,883,563	$1,971,590	$11,855,153
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.9500	122.0297	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.50000%	95.50000%	95.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$9,961,521	$1,987,142	$11,948,663
	I. 2024-25 Real Estate Tax Rate (k / d * 1000)	**15.9500**	**122.9900**	
III.	m. Tax Levy Generated by Mills (I / 1000 * d)	$9,956,324	$1,987,104	$11,943,428
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$10,226,663
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$9,766,463

Act 1 Index (current): 7.2%

	Revenue	Section 672.1 Method Choice: (a)(1)
Calculation Method:		
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	$9,771,463	
Amount of Tax Relief for Homestead Exclusions	$1,716,765	
Total Approx. Tax Revenue:	$11,488,228	
Approx. Tax Levy for Tax Rate Calculation:	$11,948,663	

		Indiana	Westmoreland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	17.0984	130.8158	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$10,673,179	$2,113,542	$12,786,721
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0
V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$481.00	$481.00	
	Number of Homestead/Farmstead Properties	3001	570	3571
	Median Assessed Value of Homestead Properties			$100,100

Act 1 Index (current): 7.2%

	Revenue
Calculation Method:	
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	$9,771,463
Amount of Tax Relief for Homestead Exclusions	$1,716,765
Total Approx. Tax Revenue:	$11,488,228
Approx. Tax Levy for Tax Rate Calculation:	$11,948,663

Section 672.1 Method Choice: (a)(1)

	Indiana	Westmoreland			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$1,716,765	Lowering RE Tax Rate	$0	$1,716,765
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$1,716,765**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Indiana	624,220,911	15.9500	9,956,324			95.50000%	
Westmoreland	16,156,630	122.9900	1,987,104			95.50000%	
Totals:	**640,377,541**		**11,943,428**	- 1,716,765 =	10,226,663 X	95.50000% =	9,766,463

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	12,500	12,500
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**12,500**	**12,500**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.750%	0.000%	2,150,000	2,150,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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			**2,300,000**	**2,300,000**
	Total Act 511, Current Taxes				**2,312,500**
		Act 511 Tax Limit -->	**632,879,179 X**	**12**	**7,594,550**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Indiana	15.9500	15.9500	0.00%	Yes	7.2%				
	Westmoreland	122.0297	122.9900	0.79%	Yes	7.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	7.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,533,989
1200 Special Programs - Elementary / Secondary	3,770,764
1300 Vocational Education	2,939,901
1400 Other Instructional Programs - Elementary / Secondary	2,500
1500 Nonpublic School Programs	3,800
1800 Pre-Kindergarten	436,137
Total Instruction	**$21,687,091**
2000 Support Services	
2100 Support Services - Students	1,397,767
2200 Support Services - Instructional Staff	1,964,599
2300 Support Services - Administration	2,074,035
2400 Support Services - Pupil Health	593,829
2500 Support Services - Business	387,078
2600 Operation and Maintenance of Plant Services	2,576,153
2700 Student Transportation Services	2,488,839
2800 Support Services - Central	165,700
Total Support Services	**$11,648,000**
3000 Operation of Non-Instructional Services	
3200 Student Activities	696,562
Total Operation of Non-Instructional Services	**$696,562**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,698,268
5900 Budgetary Reserve	47,997
Total Other Expenditures and Financing Uses	**$2,746,265**
Total Estimated Expenditures and Other Financing Uses	**$36,777,918**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,378,473
200 Personnel Services - Employee Benefits	5,695,986
300 Purchased Professional and Technical Services	400,000
500 Other Purchased Services	855,234
600 Supplies	203,025
700 Property	271
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	**$14,533,989**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,993,493
200 Personnel Services - Employee Benefits	1,390,636
300 Purchased Professional and Technical Services	6,298
500 Other Purchased Services	335,512
600 Supplies	44,655
800 Other Objects	170
Total Special Programs - Elementary / Secondary	**$3,770,764**
1300 Vocational Education	
100 Personnel Services - Salaries	1,112,203
200 Personnel Services - Employee Benefits	749,170
300 Purchased Professional and Technical Services	195,000
400 Purchased Property Services	1,500
500 Other Purchased Services	569,079
600 Supplies	221,949
700 Property	65,500
800 Other Objects	25,500
Total Vocational Education	**$2,939,901**
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	2,500
Total Other Instructional Programs - Elementary / Secondary	**$2,500**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,500
600 Supplies	300
Total Nonpublic School Programs	**$3,800**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	202,428
200 Personnel Services - Employee Benefits	183,278
500 Other Purchased Services	15,400
600 Supplies	35,031
Total Pre-Kindergarten	**$436,137**
Total Instruction	**$21,687,091**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	798,921
200 Personnel Services - Employee Benefits	514,708
300 Purchased Professional and Technical Services	14,315
400 Purchased Property Services	5,376
500 Other Purchased Services	7,325
600 Supplies	55,839
800 Other Objects	1,283
Total Support Services - Students	**$1,397,767**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	498,623
200 Personnel Services - Employee Benefits	330,038
300 Purchased Professional and Technical Services	420,000
400 Purchased Property Services	8,214
500 Other Purchased Services	75,000
600 Supplies	375,724
700 Property	254,500
800 Other Objects	2,500
Total Support Services - Instructional Staff	**$1,964,599**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,036,534
200 Personnel Services - Employee Benefits	701,504
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	27,000
500 Other Purchased Services	116,817
600 Supplies	62,180
700 Property	2,000
800 Other Objects	23,000
Total Support Services - Administration	**$2,074,035**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	321,808
200 Personnel Services - Employee Benefits	220,030
300 Purchased Professional and Technical Services	35,700
400 Purchased Property Services	1,926
600 Supplies	7,765
700 Property	6,600
Total Support Services - Pupil Health	**$593,829**
2500 Support Services - Business	
100 Personnel Services - Salaries	142,170
200 Personnel Services - Employee Benefits	117,110
300 Purchased Professional and Technical Services	51,434
400 Purchased Property Services	36,557
500 Other Purchased Services	4,913
600 Supplies	28,248
800 Other Objects	6,646

Description	Amount
Total Support Services - Business	**$387,078**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	836,932
200 Personnel Services - Employee Benefits	709,668
300 Purchased Professional and Technical Services	3,875
400 Purchased Property Services	305,561
500 Other Purchased Services	270,020
600 Supplies	446,195
700 Property	3,671
800 Other Objects	231
Total Operation and Maintenance of Plant Services	**$2,576,153**
2700 Student Transportation Services	
100 Personnel Services - Salaries	21,766
200 Personnel Services - Employee Benefits	16,358
400 Purchased Property Services	130
500 Other Purchased Services	2,450,000
600 Supplies	476
800 Other Objects	109
Total Student Transportation Services	**$2,488,839**
2800 Support Services - Central	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	7,500
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	87,000
600 Supplies	18,200
700 Property	35,000
800 Other Objects	1,000
Total Support Services - Central	**$165,700**
Total Support Services	**$11,648,000**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	304,112
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	80,250
400 Purchased Property Services	10,000
500 Other Purchased Services	91,100
600 Supplies	157,000
700 Property	6,500
800 Other Objects	35,600
Total Student Activities	**$696,562**
Total Operation of Non-Instructional Services	**$696,562**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	2,698,268

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$2,698,268**
5900 Budgetary Reserve	
800 Other Objects	47,997
Total Budgetary Reserve	**$47,997**
Total Other Expenditures and Financing Uses	**$2,746,265**
TOTAL EXPENDITURES	**$36,777,918**

Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	90,000	90,000
Capital Reserve Fund - § 690, §1850	400,000	400,000
Capital Reserve Fund - § 1431	400,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$2,940,000**	**$2,940,000**

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	**$2,940,000**	**$2,940,000**

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General 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 General Fund		
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		

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		

Short-Term Payables	06/30/2024 Estimate	06/30/2025 Projection
General Fund	500,000	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	12,000,000	12,000,000
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	**$12,500,000**	**$12,500,000**
TOTAL INDEBTEDNESS	**$12,500,000**	**$12,500,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	412,140
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	3,201,123
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$3,201,123**
5900	**Budgetary Reserve**	**47,997**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$3,661,260**