

FINAL GENERAL FUND BUDGET**Fiscal Year 2024-2025****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/30/2024**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Pamela Mondock

(724)887-2003

Extn :

Contact Person

Telephone

Extension

mondockp@southmoreland.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
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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	\$35616218
Ending Unassigned Fund Balance	\$2802746
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.86%

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
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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 : Southmoreland SD	County : Westmoreland	AUN Number : 107657503
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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
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Contingency \$135,928
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.	\$2,864,481 Estimated Unassigned Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital Expenditures \$1,050,000, Cyber Charter Expenses \$510,807 and Tax appeals \$207,463.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
110 Nonspendable Fund Balance		
120 Restricted Fund Balance		
130 Committed Fund Balance		
140 Assigned Fund Balance	1,768,270	
150 Unassigned Fund Balance	2,802,746	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,571,016</u>
Estimated Revenues And Other Financing Sources		
000 Revenue from Local Sources	15,554,554	
000 Revenue from State Sources	19,322,364	
000 Revenue from Federal Sources	739,300	
000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,616,218</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,187,234</u>

	<u>Amount</u>
EVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,448,917
6112 Interim Real Estate Taxes	27,500
6113 Public Utility Realty Taxes	12,500
6114 Payments in Lieu of Current Taxes - State / Local	279,734
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	2,235,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	461,403
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	57,500
EVENUE FROM LOCAL SOURCES	\$15,554,554
EVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,060,826
7112 Basic Education Funding-Social Security	540,880
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,674,542
7311 Pupil Transportation Subsidy	958,441
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	1,420,943
7360 Safe Schools	250,000
7505 Ready to Learn Block Grant	357,264
7820 State Share of Retirement Contributions	2,288,968
EVENUE FROM STATE SOURCES	\$19,322,364
EVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	585,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,000
8517 Title IV - 21st Century Schools	33,300

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$739,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,616,218

UN: 107657503 Southmoreland SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Est 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:	\$11,450,000		
Amount of Tax Relief for Homestead Exclusions	\$1,420,943		
Total Approx. Tax Revenue:	\$12,870,943		
Approx. Tax Levy for Tax Rate Calculation:	\$13,208,631		

	Fayette	Westmoreland	Total
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2023-24 Data

a. Assessed Value	\$84,705,270	\$121,199,020	\$205,904,290
b. Real Estate Mills	17.2600	94.6100	

2024-25 Data

c. 2022 STEB Market Value	\$114,416,407	\$905,067,341	\$1,019,483,748
d. Assessed Value	\$85,586,870	\$120,790,680	\$206,377,550
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy (a * b)	\$1,462,013	\$11,466,639	\$12,928,652
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2024-25 Calculations

g. Percent of Total Market Value	11.22298%	88.77702%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$1,450,980	\$11,477,672	\$12,928,652
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2600	94.7010	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.25000%	97.50000%	97.13525%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$1,482,402	\$11,726,229	\$13,208,631
I. 2024-25 Real Estate Tax Rate (k / d * 1000)	17.3200	97.0700	

II. m. Tax Levy Generated by Mills (l / 1000 * d)	\$1,482,365	\$11,725,151	\$13,207,516
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$11,786,573
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$11,448,917

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Approx. Tax Levy for Tax Rate Calculation:	\$13,208,631		
	Fayette	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.5027	101.5194	
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)	\$1,583,588	\$12,262,597	\$13,846,185
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

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$17,258.00	\$3,672.00	
Number of Homestead/Farmstead Properties	737	3406	4143
Median Assessed Value of Homestead Properties			\$46,450

UN: 107657503 Southmoreland SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Rate 1 Index (current): 7.2%

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Total Approx. Tax Revenue:	\$12,870,943		
Approx. Tax Levy for Tax Rate Calculation:	\$13,208,631		
	Fayette	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,420,943	Lowering RE Tax Rate	\$0	\$1,420,943
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,420,943

CODE

111 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
County of York	85,586,870	17.3200	1,482,365			94.25000%	
Southmoreland	120,790,680	97.0700	11,725,151			97.50000%	
Totals:	206,377,550		13,207,516	- 1,420,943	= 11,786,573	X 97.13525%	= 11,448,917

	Rate		Estimated Revenue
§120 Current Per Capita Taxes, Section 679	\$0.00		0
§140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
§141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
§142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
§143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
§144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
§145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
§146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
§149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			55,000
§150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
§151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,025,000
§152 Current Act 511 Occupation Taxes	0.000	0.000	0
§153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	210,000
§154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
§155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
§156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
§157 Current Act 511 Mercantile Taxes	0.000	0.000	0
§159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,235,000
Total Act 511, Current Taxes			2,290,000
Act 511 Tax Limit -->	1,019,483,748	X	12
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>									
	Fayette	17.2600	17.3200	0.35%	Yes	7.2%				
	Westmoreland	94.7010	97.0700	2.51%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

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<u>Description</u>	<u>Amount</u>
100 Instruction	
1100 Regular Programs - Elementary / Secondary	16,347,372
1200 Special Programs - Elementary / Secondary	3,568,199
1300 Vocational Education	811,458
1400 Other Instructional Programs - Elementary / Secondary	148,900
Total Instruction	\$20,875,929
100 Support Services	
2100 Support Services - Students	722,274
2200 Support Services - Instructional Staff	379,457
2300 Support Services - Administration	2,338,084
2400 Support Services - Pupil Health	393,784
2500 Support Services - Business	479,537
2600 Operation and Maintenance of Plant Services	3,566,973
2700 Student Transportation Services	2,323,308
2800 Support Services - Central	449,841
2900 Other Support Services	26,000
Total Support Services	\$10,679,258
100 Operation of Non-Instructional Services	
3200 Student Activities	853,208
3300 Community Services	19,175
Total Operation of Non-Instructional Services	\$872,383
100 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	111,400
Total Facilities Acquisition, Construction and Improvement Services	\$111,400
100 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,941,320
5900 Budgetary Reserve	135,928
Total Other Expenditures and Financing Uses	\$3,077,248
Total Estimated Expenditures and Other Financing Uses	\$35,616,218

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<u>Description</u>	<u>Amount</u>
000 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,720,239
200 Personnel Services - Employee Benefits	5,745,813
300 Purchased Professional and Technical Services	519,200
400 Purchased Property Services	49,866
500 Other Purchased Services	841,471
600 Supplies	468,533
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$16,347,372
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,312,906
200 Personnel Services - Employee Benefits	957,932
300 Purchased Professional and Technical Services	363,250
500 Other Purchased Services	900,050
600 Supplies	30,176
800 Other Objects	3,885
Total Special Programs - Elementary / Secondary	\$3,568,199
300 Vocational Education	
500 Other Purchased Services	811,458
Total Vocational Education	\$811,458
400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	46,400
500 Other Purchased Services	102,500
Total Other Instructional Programs - Elementary / Secondary	\$148,900
Total Instruction	\$20,875,929
000 Support Services	
100 Support Services - Students	
100 Personnel Services - Salaries	405,097
200 Personnel Services - Employee Benefits	273,439
300 Purchased Professional and Technical Services	5,600
400 Purchased Property Services	1,852
500 Other Purchased Services	8,600
600 Supplies	26,241
800 Other Objects	1,445
Total Support Services - Students	\$722,274
200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	210,144
200 Personnel Services - Employee Benefits	142,068
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	500
500 Other Purchased Services	1,050
600 Supplies	25,035
800 Other Objects	60

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$379,457
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,179,456
200 Personnel Services - Employee Benefits	824,989
300 Purchased Professional and Technical Services	199,350
400 Purchased Property Services	11,290
500 Other Purchased Services	66,495
600 Supplies	31,254
800 Other Objects	25,250
Total Support Services - Administration	\$2,338,084
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	158,246
200 Personnel Services - Employee Benefits	129,976
300 Purchased Professional and Technical Services	87,200
400 Purchased Property Services	752
500 Other Purchased Services	1,650
600 Supplies	15,720
800 Other Objects	240
Total Support Services - Pupil Health	\$393,784
2500 Support Services - Business	
100 Personnel Services - Salaries	231,217
200 Personnel Services - Employee Benefits	200,317
300 Purchased Professional and Technical Services	18,450
400 Purchased Property Services	18,743
500 Other Purchased Services	6,060
600 Supplies	3,500
800 Other Objects	1,250
Total Support Services - Business	\$479,537
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,229,284
200 Personnel Services - Employee Benefits	944,528
300 Purchased Professional and Technical Services	39,350
400 Purchased Property Services	265,450
500 Other Purchased Services	228,884
600 Supplies	708,750
700 Property	148,527
800 Other Objects	2,200
Total Operation and Maintenance of Plant Services	\$3,566,973
2700 Student Transportation Services	
100 Personnel Services - Salaries	71,258
200 Personnel Services - Employee Benefits	61,584
400 Purchased Property Services	11,250
500 Other Purchased Services	2,161,066
600 Supplies	13,900
700 Property	4,250

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,323,308
1800 Support Services - Central	
100 Personnel Services - Salaries	169,982
200 Personnel Services - Employee Benefits	75,890
400 Purchased Property Services	26,050
500 Other Purchased Services	6,000
600 Supplies	71,000
700 Property	100,919
Total Support Services - Central	\$449,841
1900 Other Support Services	
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	8,500
Total Other Support Services	\$26,000
Total Support Services	\$10,679,258
000 Operation of Non-Instructional Services	
1200 Student Activities	
100 Personnel Services - Salaries	335,564
200 Personnel Services - Employee Benefits	146,854
300 Purchased Professional and Technical Services	70,300
400 Purchased Property Services	31,000
500 Other Purchased Services	143,363
600 Supplies	86,222
700 Property	20,000
800 Other Objects	19,905
Total Student Activities	\$853,208
1300 Community Services	
100 Personnel Services - Salaries	13,500
200 Personnel Services - Employee Benefits	5,675
Total Community Services	\$19,175
Total Operation of Non-Instructional Services	\$872,383
000 Facilities Acquisition, Construction and Improvement Services	
1000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	111,400
Total Facilities Acquisition, Construction and Improvement Services	\$111,400
Total Facilities Acquisition, Construction and Improvement Services	\$111,400
000 Other Expenditures and Financing Uses	
1100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	331,320
900 Other Uses of Funds	2,610,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,941,320
1900 Budgetary Reserve	
800 Other Objects	135,928

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$135,928
Total Other Expenditures and Financing Uses	\$3,077,248
TOTAL EXPENDITURES	\$35,616,218

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	2,505,000	2,651,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	160,000	145,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,229,500	263,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	625,000	750,000
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	\$4,519,500	\$3,809,000

Long-Term Investments

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

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Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,519,500	\$3,809,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	17,983,502	15,355,141
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	\$17,983,502	\$15,355,141

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	\$17,983,502	\$15,355,141

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$17,983,502	\$15,355,141

Account Description	Amounts
0810 Nondisposable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,768,270
0850 Unassigned Fund Balance	2,802,746
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,571,016

5900 Budgetary Reserve	135,928
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,706,944
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