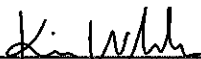


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2024

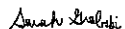


Kevin Webber (May 22, 2024 12:56 EDT)

President of the Board - Original Signature Required

May 22, 2024

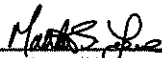
Date



Secretary of the Board - Original Signature Required

May 21, 2024

Date



Matthew Lane (May 17, 2024 12:34 EDT)

Chief School Administrator - Original Signature Required

May 17, 2024

Date

Bill Fendya

Contact Person

(814)273-1033

Telephone

Extn :5904

Extension

williamfendya@generalmclane.org

Email Address

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : General McLane SD	County : Erie	AUN Number : 105253903
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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  Kevin Webber (May 22, 2024 09:18 EDT)	DATE May 22, 2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$39258713
Ending Unassigned Fund Balance	\$2003500
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.10%

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  Matthew Lane (May 17, 2024 12:34 EDT)	DATE May 17, 2024
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DUE DATE: AUGUST 15, 2024

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,096,552
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,735,201
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,831,753</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,312,510
7000 Revenue from State Sources	19,475,527
8000 Revenue from Federal Sources	738,975
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,527,012</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,358,765</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,684,764
6112 Interim Real Estate Taxes	11,200
6113 Public Utility Realty Taxes	13,900
6114 Payments in Lieu of Current Taxes - State / Local	32,855
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,490
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	29,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	456,683
6910 Rentals	60,000
6940 Tuition from Patrons	105,000
6960 Services Provided Other Local Governmental Units / LEAs	220,389
6990 Refunds and Other Miscellaneous Revenue	58,529
REVENUE FROM LOCAL SOURCES	\$17,312,510
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,957,352
7112 Basic Education Funding-Social Security	647,000
7271 Special Education funds for School-Aged Pupils	1,797,400
7311 Pupil Transportation Subsidy	707,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	786,778
7505 Ready to Learn Block Grant	358,997
7820 State Share of Retirement Contributions	3,180,000
REVENUE FROM STATE SOURCES	\$19,475,527
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	385,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,875
8517 Title IV - 21st Century Schools	27,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$738,975
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,527,012

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$13,684,764

Amount of Tax Relief for Homestead Exclusions \$786,778

Total Approx. Tax Revenue: \$14,471,542

Approx. Tax Levy for Tax Rate Calculation: \$15,041,741

Erie

Total

2023-24 Data		
a. Assessed Value	\$984,427,230	\$984,427,230
b. Real Estate Mills	14.4900	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,057,290,594	\$1,057,290,594
d. Assessed Value	\$988,937,578	\$988,937,578
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$14,264,351	\$14,264,351
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$14,264,351	\$14,264,351
(f Total * g)		
i. Base Mills Subject to Index	14.4900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$15,041,741	\$15,041,741
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.2100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,041,741	\$15,041,741
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,254,963
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,684,764
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$13,684,764
Amount of Tax Relief for Homestead Exclusions	<u>\$786,778</u>
Total Approx. Tax Revenue:	\$14,471,542
Approx. Tax Levy for Tax Rate Calculation:	\$15,041,741

	Erie	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.5332	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,361,365	\$15,361,365
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$13,416.00	
Number of Homestead/Farmstead Properties	3886	3886
Median Assessed Value of Homestead Properties		\$146,400

Act 1 Index (current): 7.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,684,764
Amount of Tax Relief for Homestead Exclusions	<u>\$786,778</u>
Total Approx. Tax Revenue:	\$14,471,542
Approx. Tax Levy for Tax Rate Calculation:	\$15,041,741

Erie	Total
------	-------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$786,778	Lowering RE Tax Rate	\$0	\$786,778
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$786,778

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>
Erie	988,937,578	15.2100	15,041,741			96.00000%	
Totals:	988,937,578		15,041,741	786,778	14,254,963	96.00000%	13,684,764

	<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	\$5.00	\$0.00	34,000
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 34,000 34,000

	<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%	1,630,490	1,630,490
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,880,490 1,880,490

Total Act 511, Current Taxes 1,914,490

Act 511 Tax Limit -->	1,057,290,594	X	12	12,687,487
	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> Erie	14.4900	15.2100	4.97%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.2%				
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%				

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,817,517
1200 Special Programs - Elementary / Secondary	5,235,942
1300 Vocational Education	1,248,232
1400 Other Instructional Programs - Elementary / Secondary	535,478
Total Instruction	\$21,837,169
2000 Support Services	
2100 Support Services - Students	1,549,069
2200 Support Services - Instructional Staff	1,965,857
2300 Support Services - Administration	2,280,718
2400 Support Services - Pupil Health	467,151
2500 Support Services - Business	498,934
2600 Operation and Maintenance of Plant Services	3,535,523
2700 Student Transportation Services	2,277,815
2800 Support Services - Central	1,500
2900 Other Support Services	52,475
Total Support Services	\$12,629,042
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,280,474
Total Operation of Non-Instructional Services	\$1,280,474
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	683,000
Total Facilities Acquisition, Construction and Improvement Services	\$683,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	732,000
5200 Interfund Transfers - Out	1,947,028
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$2,829,028
Total Estimated Expenditures and Other Financing Uses	\$39,258,713

2024-2025 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 5/17/2024 8:23:42 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,028,462
200 Personnel Services - Employee Benefits	5,835,085
300 Purchased Professional and Technical Services	134,950
500 Other Purchased Services	105,700
600 Supplies	670,450
700 Property	42,100
800 Other Objects	770
Total Regular Programs - Elementary / Secondary	\$14,817,517
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,009,907
200 Personnel Services - Employee Benefits	1,455,325
300 Purchased Professional and Technical Services	901,710
500 Other Purchased Services	869,000
Total Special Programs - Elementary / Secondary	\$5,235,942
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	511,552
200 Personnel Services - Employee Benefits	371,487
500 Other Purchased Services	337,598
600 Supplies	21,621
700 Property	5,974
Total Vocational Education	\$1,248,232
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,054
200 Personnel Services - Employee Benefits	3,642
300 Purchased Professional and Technical Services	521,782
Total Other Instructional Programs - Elementary / Secondary	\$535,478
Total Instruction	\$21,837,169
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	868,139
200 Personnel Services - Employee Benefits	628,108
500 Other Purchased Services	5,000
600 Supplies	45,822
800 Other Objects	2,000
Total Support Services - Students	\$1,549,069
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	839,137
200 Personnel Services - Employee Benefits	706,591
300 Purchased Professional and Technical Services	50,670
400 Purchased Property Services	65,000
500 Other Purchased Services	52,710
600 Supplies	212,604

2024-2025 Final General Fund Budget

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
700 Property	37,957
800 Other Objects	1,188
Total Support Services - Instructional Staff	\$1,965,857
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,185,331
200 Personnel Services - Employee Benefits	716,785
300 Purchased Professional and Technical Services	185,800
500 Other Purchased Services	47,818
600 Supplies	120,340
800 Other Objects	24,644
Total Support Services - Administration	\$2,280,718
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	258,563
200 Personnel Services - Employee Benefits	194,868
300 Purchased Professional and Technical Services	200
600 Supplies	11,520
700 Property	2,000
Total Support Services - Pupil Health	\$467,151
2500 Support Services - Business	
100 Personnel Services - Salaries	256,657
200 Personnel Services - Employee Benefits	176,567
300 Purchased Professional and Technical Services	30,970
500 Other Purchased Services	11,740
600 Supplies	22,100
800 Other Objects	900
Total Support Services - Business	\$498,934
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,243,262
200 Personnel Services - Employee Benefits	899,291
400 Purchased Property Services	797,818
500 Other Purchased Services	182,448
600 Supplies	391,135
700 Property	20,065
800 Other Objects	1,504
Total Operation and Maintenance of Plant Services	\$3,535,523
2700 Student Transportation Services	
100 Personnel Services - Salaries	978,182
200 Personnel Services - Employee Benefits	519,461
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	25,100
500 Other Purchased Services	44,200
600 Supplies	275,647
700 Property	385,000
800 Other Objects	225
Total Student Transportation Services	\$2,277,815

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	1,500
Total Support Services - Central	\$1,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,475
Total Other Support Services	\$52,475
Total Support Services	\$12,629,042
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	750,373
200 Personnel Services - Employee Benefits	318,367
300 Purchased Professional and Technical Services	80,032
400 Purchased Property Services	10,600
500 Other Purchased Services	21,085
600 Supplies	33,125
700 Property	65,607
800 Other Objects	1,285
Total Student Activities	\$1,280,474
Total Operation of Non-Instructional Services	\$1,280,474
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	683,000
Total Facilities Acquisition, Construction and Improvement Services	\$683,000
Total Facilities Acquisition, Construction and Improvement Services	\$683,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	397,000
900 Other Uses of Funds	335,000
Total Debt Service / Other Expenditures and Financing Uses	\$732,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,947,028
Total Interfund Transfers - Out	\$1,947,028
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$2,829,028
TOTAL EXPENDITURES	\$39,258,713

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	15,300,000	13,300,000
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	6,000,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund	200,000	200,000
Permanent Fund		

Total Cash and Short-Term Investments	\$21,825,000	\$19,825,000
----------------------------------------------	---------------------	---------------------

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,700,000	2,700,000
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	900,000	900,000

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,600,000	\$3,600,000
TOTAL CASH AND INVESTMENTS	\$25,425,000	\$23,425,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	9,565,000	9,230,000
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	\$9,565,000	\$9,230,000

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	\$9,565,000	\$9,230,000

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,000,000	5,000,000
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		
Total Short-Term Payables	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$14,565,000	\$14,230,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,096,552
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,003,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,100,052
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,250,052