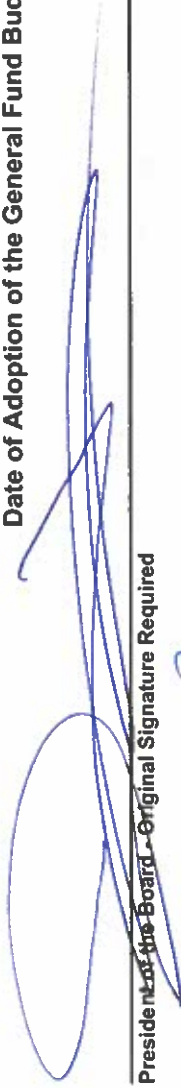


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2024



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Valerie Brooks

Contact Person

vbrooks@cgsd.org

Email Address

Date 6-27-2024

Date 6/25/24

Date June 25, 2024

(724)627-8151

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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	\$36732726
Ending Unassigned Fund Balance	\$2880000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.84%

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 June 25, 2024
---	---------------------------

DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

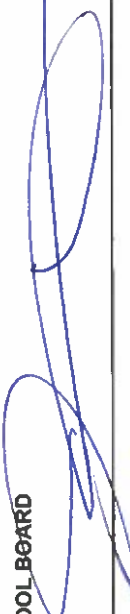
24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Greene SD	County : Greene	AUN Number : 101301403
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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 6-27-2024
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00 . Provide a justification.	Object 200 includes tuition reimbursement payments
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$869,705.00 Function 2300, Object 200: \$1,030,182.00	object 200 includes retiree benefit payments
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00	object 200 includes tuition reimbursement payments
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.	amount available for expenditures prior to receiving tax revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	amount set aside for future expenditures

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

2,195,774

0850 Unassigned Fund Balance

6,674,974

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

\$8,870,748

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

17,073,712

7000 Revenue from State Sources

18,857,612

8000 Revenue from Federal Sources

817,627

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$36,748,951

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$45,619,699

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,501,362
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	503,750
6700 Revenues from LEA Activities	42,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	530,000
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	151,000
REVENUE FROM LOCAL SOURCES	\$17,073,712
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,765,164
7220 Vocational Education	68,000
7271 Special Education funds for School-Aged Pupils	2,239,148
7311 Pupil Transportation Subsidy	778,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	466,295
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,000
7340 State Property Tax Reduction Allocation	1,360,230
7505 Ready to Learn Block Grant	352,907
7810 State Share of Social Security and Medicare Taxes	529,063
7820 State Share of Retirement Contributions	2,277,805
REVENUE FROM STATE SOURCES	\$18,857,612
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	594,137
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,386
8516 Title III - Language Instruction for English Learners and Immigrant Students	658
8517 Title IV - 21st Century Schools	45,446
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000
REVENUE FROM FEDERAL SOURCES	\$817,627
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,748,951

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,501,362
Amount of Tax Relief for Homestead Exclusions	<u>\$1,360,230</u>
Total Approx. Tax Revenue:	\$14,861,592
Approx. Tax Levy for Tax Rate Calculation:	\$15,572,190

Greene

Total

2023-24 Data		
a. Assessed Value	\$530,406,645	\$530,406,645
b. Real Estate Mills	29.1175	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$865,442,770	\$865,442,770
d. Assessed Value	\$534,805,199	\$534,805,199
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$15,444,115	\$15,444,115
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,444,115	\$15,444,115
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$15,572,190	\$15,572,190
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	29.1175	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,572,190	\$15,572,190
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,211,960
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,501,362
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,501,362	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,360,230</u>	
Total Approx. Tax Revenue:	\$14,861,592	
Approx. Tax Levy for Tax Rate Calculation:	\$15,572,190	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.1557	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,662,230	\$16,662,230
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	\$15,766.00	
Number of Homestead/Farmstead Properties	2963	2963
Median Assessed Value of Homestead Properties		\$61,970

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,501,362
Amount of Tax Relief for Homestead Exclusions	<u>\$1,360,230</u>
Total Approx. Tax Revenue:	\$14,861,592
Approx. Tax Levy for Tax Rate Calculation:	\$15,572,190

Greene	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,360,230	Lowering RE Tax Rate	\$1,360,230
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$1,360,230

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>
Greene	534,805,199	29.1175	15,572,190			95.00000%	
Totals:	534,805,199		15,572,190	- 1,360,230	= 14,211,960	X 95.00000%	= 13,501,362

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<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%	1,350,000	1,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
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 1,650,000 1,650,000

Total Act 511, Current Taxes 1,650,000

Act 511 Tax Limit -->	865,442,770	X	12	10,385,313
	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> Greene	29.1175	29.1175	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,468,888
1200 Special Programs - Elementary / Secondary	6,628,667
1300 Vocational Education	1,999,617
1400 Other Instructional Programs - Elementary / Secondary	127,321
Total Instruction	\$21,224,493
2000 Support Services	
2100 Support Services - Students	833,824
2200 Support Services - Instructional Staff	970,339
2300 Support Services - Administration	2,165,323
2400 Support Services - Pupil Health	460,525
2500 Support Services - Business	565,508
2600 Operation and Maintenance of Plant Services	3,508,553
2700 Student Transportation Services	2,611,820
2800 Support Services - Central	11,000
2900 Other Support Services	25,000
Total Support Services	\$11,151,892
3000 Operation of Non-Instructional Services	
3200 Student Activities	849,888
3300 Community Services	6,396
Total Operation of Non-Instructional Services	\$856,284
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,150,057
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	\$3,300,057
Total Estimated Expenditures and Other Financing Uses	\$36,732,726

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,910,840
200 Personnel Services - Employee Benefits	4,588,642
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	6,800
500 Other Purchased Services	653,900
600 Supplies	189,106
700 Property	105,000
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$12,468,888
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,493,809
200 Personnel Services - Employee Benefits	1,836,675
300 Purchased Professional and Technical Services	1,150,000
400 Purchased Property Services	30,000
500 Other Purchased Services	1,071,450
600 Supplies	41,540
700 Property	4,014
800 Other Objects	1,179
Total Special Programs - Elementary / Secondary	\$6,628,667
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	475,297
200 Personnel Services - Employee Benefits	370,255
400 Purchased Property Services	700
500 Other Purchased Services	1,100,584
600 Supplies	17,781
700 Property	35,000
Total Vocational Education	\$1,999,617
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,871
500 Other Purchased Services	120,750
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$127,321
Total Instruction	\$21,224,493
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	501,041
200 Personnel Services - Employee Benefits	331,412
500 Other Purchased Services	300
600 Supplies	658
800 Other Objects	413
Total Support Services - Students	\$833,824

2024-2025 Final General Fund Budget

LEA : 101301403 Central Greene SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	294,182
200 Personnel Services - Employee Benefits	224,743
300 Purchased Professional and Technical Services	204,000
400 Purchased Property Services	10,000
500 Other Purchased Services	2,800
600 Supplies	183,314
700 Property	50,000
800 Other Objects	1,300
Total Support Services - Instructional Staff	\$970,339
2300 Support Services - Administration	
100 Personnel Services - Salaries	869,705
200 Personnel Services - Employee Benefits	1,030,182
300 Purchased Professional and Technical Services	141,200
400 Purchased Property Services	6,400
500 Other Purchased Services	45,350
600 Supplies	31,881
700 Property	8,000
800 Other Objects	32,605
Total Support Services - Administration	\$2,165,323
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	265,405
200 Personnel Services - Employee Benefits	171,248
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	480
500 Other Purchased Services	300
600 Supplies	12,092
Total Support Services - Pupil Health	\$460,525
2500 Support Services - Business	
100 Personnel Services - Salaries	274,041
200 Personnel Services - Employee Benefits	149,317
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	101,300
500 Other Purchased Services	950
600 Supplies	31,150
700 Property	500
800 Other Objects	750
Total Support Services - Business	\$565,508
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,024,075
200 Personnel Services - Employee Benefits	876,404
300 Purchased Professional and Technical Services	72,350
400 Purchased Property Services	385,494
500 Other Purchased Services	272,355
600 Supplies	599,700

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	275,175
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$3,508,553
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,600,000
600 Supplies	4,820
Total Student Transportation Services	\$2,611,820
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	1,000
Total Support Services - Central	\$11,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$11,151,892
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	340,533
200 Personnel Services - Employee Benefits	174,981
300 Purchased Professional and Technical Services	116,650
400 Purchased Property Services	18,250
500 Other Purchased Services	105,350
600 Supplies	61,774
800 Other Objects	32,350
Total Student Activities	\$849,888
3300 <u>Community Services</u>	
600 Supplies	6,396
Total Community Services	\$6,396
Total Operation of Non-Instructional Services	\$856,284
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
Total Facilities Acquisition, Construction and Improvement Services	\$200,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	809,416
900 Other Uses of Funds	2,340,641
Total Debt Service / Other Expenditures and Financing Uses	\$3,150,057
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$3,300,057
TOTAL EXPENDITURES	\$36,732,726

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	12,051,290	12,001,290
Public Purpose (Expendable) Trust Fund	17,281	7,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	257,309	270,000
Other Capital Projects Fund	3,658,407	658,407
Debt Service Fund	2,746,171	2,746,171
Food Service / Cafeteria Operations Fund	8,192	8,192
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	3,176,317	3,176,317
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,914,967	\$18,867,377

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	\$21,914,967	\$18,867,377
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	32,453,169	29,532,903
0520 Extended-Term Financing Agreements Payable	2,447,386	2,217,595
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	672,857	672,857
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,957,200	1,765,100
0599 Other Noncurrent Liabilities		
Total General Fund	\$37,530,612	\$34,188,455

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	\$37,530,612	\$34,188,455
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$37,530,612	\$34,188,455
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,006,973
0850 Unassigned Fund Balance	2,880,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,886,973

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,886,973
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