

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

FOR

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

PUBLIC

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DISPLAY

<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	
0840 Assigned Fund Balance	1,890,854
0850 Unassigned Fund Balance	9,842,735
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,733,589</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,865,130
7000 Revenue from State Sources	25,230,296
8000 Revenue from Federal Sources	2,335,262
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,430,688</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,164,277</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,621,023
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	9,000
6120 Current Per Capita Taxes, Section 679	27,050
6140 Current Act 511 Taxes - Flat Rate Assessments	45,050
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	361,200
6500 Earnings on Investments	20,010
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	545,797
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	25,000
REVENUE FROM LOCAL SOURCES	\$6,865,130
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,026,936
7112 Basic Education Funding-Social Security	675,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	1,950,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	323,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	1,567,157
7505 Ready to Learn Block Grant	486,703
7820 State Share of Retirement Contributions	3,150,000
REVENUE FROM STATE SOURCES	\$25,230,296
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,694,116
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	107,453
8517 Title IV - 21st Century Schools	93,127
8519 Title V - Flexibility and Accountability	54,099

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	386,467
REVENUE FROM FEDERAL SOURCES	\$2,335,262
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,430,688

Act 1 Index (current): 8.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,621,023
 Amount of Tax Relief for Homestead Exclusions: \$1,567,157
 Total Approx. Tax Revenue: \$6,188,180
 Approx. Tax Levy for Tax Rate Calculation: \$6,788,263

Venango

Total

2023-24 Data

a. Assessed Value \$375,947,210 \$375,947,210
 b. Real Estate Mills 16.6100

I. 2024-25 Data

c. 2022 STEB Market Value \$408,373,329 \$408,373,329
 d. Assessed Value \$377,755,310 \$377,755,310
 e. Assessed Value of New Constr/ Renov \$0 \$0

2023-24 Calculations

f. 2023-24 Tax Levy \$6,244,483 \$6,244,483
 (a * b)

2024-25 Calculations

II. g. Percent of Total Market Value 100.00000% 100.00000%
 h. Rebalanced 2023-24 Tax Levy \$6,244,483 \$6,244,483
 (f Total * g)
 i. Base Mills Subject to Index 16.6100
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 88.50660% 88.50660%
 k. Tax Levy Needed \$6,788,263 \$6,788,263
 (Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate 17.9700
 (k / d * 1000)

III. m. Tax Levy Generated by Mills \$6,788,263 \$6,788,263
 (I / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$5,221,106
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$4,621,023
 (n * Est. Pct. Collection)

Act 1 Index (current): 8.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,621,023	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,567,157</u>	
Total Approx. Tax Revenue:	\$6,188,180	
Approx. Tax Levy for Tax Rate Calculation:	\$6,788,263	
	Venango	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	17.9720	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,789,018	\$6,789,018
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	\$27,807.00	
Number of Homestead/Farmstead Properties	3393	3393
Median Assessed Value of Homestead Properties		\$55,615

Act 1 Index (current): 8.2%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$4,621,023
Amount of Tax Relief for Homestead Exclusions	<u>\$1,567,157</u>
Total Approx. Tax Revenue:	\$6,188,180
Approx. Tax Levy for Tax Rate Calculation:	\$6,788,263

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,567,157	Lowering RE Tax Rate	\$0	\$1,567,157
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,567,157

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>
Venango	377,755,310	17.9700	6,788,263			88.50660%	
Totals:	377,755,310		6,788,263	- 1,567,157	= 5,221,106	X 88.50660%	= 4,621,023

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,050
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	\$5.00	\$0.00	27,050
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	18,000
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			45,050
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,175,000
Total Act 511, Current Taxes			1,220,050
Act 511 Tax Limit →		408,373,329 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> Venango	16.6100	17.9700	8.19%	Yes	8.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	8.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	8.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	8.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,070,212
1200 Special Programs - Elementary / Secondary	5,850,808
1300 Vocational Education	2,341,406
1400 Other Instructional Programs - Elementary / Secondary	42,424
1500 Nonpublic School Programs	6,370
Total Instruction	\$24,311,220
2000 Support Services	
2100 Support Services - Students	1,072,781
2200 Support Services - Instructional Staff	1,986,718
2300 Support Services - Administration	2,238,771
2400 Support Services - Pupil Health	488,935
2500 Support Services - Business	478,041
2600 Operation and Maintenance of Plant Services	2,890,872
2700 Student Transportation Services	2,009,116
2800 Support Services - Central	18,368
2900 Other Support Services	35,021
Total Support Services	\$11,218,623
3000 Operation of Non-Instructional Services	
3200 Student Activities	992,352
3300 Community Services	94,061
Total Operation of Non-Instructional Services	\$1,086,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,132,200
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,257,200
Total Estimated Expenditures and Other Financing Uses	\$37,873,456

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,840,427
200 Personnel Services - Employee Benefits	5,953,015
300 Purchased Professional and Technical Services	480,218
400 Purchased Property Services	6,500
500 Other Purchased Services	1,475,405
600 Supplies	307,197
700 Property	7,450
Total Regular Programs - Elementary / Secondary	\$16,070,212
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,100,322
200 Personnel Services - Employee Benefits	1,828,265
300 Purchased Professional and Technical Services	1,417,826
500 Other Purchased Services	414,950
600 Supplies	67,645
700 Property	21,800
Total Special Programs - Elementary / Secondary	\$5,850,808
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	506,759
200 Personnel Services - Employee Benefits	381,822
400 Purchased Property Services	2,700
500 Other Purchased Services	1,397,771
600 Supplies	47,704
700 Property	4,650
Total Vocational Education	\$2,341,406
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,424
500 Other Purchased Services	1,500
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$42,424
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,370
Total Nonpublic School Programs	\$6,370
Total Instruction	\$24,311,220
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	563,966
200 Personnel Services - Employee Benefits	433,372
300 Purchased Professional and Technical Services	55,350
500 Other Purchased Services	1,900
600 Supplies	17,593
800 Other Objects	600

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,072,781
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	813,543
200 Personnel Services - Employee Benefits	603,201
300 Purchased Professional and Technical Services	93,065
500 Other Purchased Services	9,900
600 Supplies	177,614
700 Property	289,395
Total Support Services - Instructional Staff	\$1,986,718
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,067,409
200 Personnel Services - Employee Benefits	923,672
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	12,000
600 Supplies	38,690
700 Property	2,000
800 Other Objects	35,000
Total Support Services - Administration	\$2,238,771
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	220,544
200 Personnel Services - Employee Benefits	228,363
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	4,435
600 Supplies	14,125
700 Property	1,968
Total Support Services - Pupil Health	\$488,935
2500 Support Services - Business	
100 Personnel Services - Salaries	233,825
200 Personnel Services - Employee Benefits	195,816
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	2,000
600 Supplies	35,000
800 Other Objects	1,300
Total Support Services - Business	\$478,041
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,116
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	2,226,556
500 Other Purchased Services	113,500
600 Supplies	380,500
700 Property	68,200
Total Operation and Maintenance of Plant Services	\$2,890,872
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,116
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,999,000
600 Supplies	1,500
Total Student Transportation Services	\$2,009,116
2800 Support Services - Central	
100 Personnel Services - Salaries	11,679
200 Personnel Services - Employee Benefits	6,689
Total Support Services - Central	\$18,368
2900 Other Support Services	
500 Other Purchased Services	15,021
600 Supplies	20,000
Total Other Support Services	\$35,021
Total Support Services	\$11,218,623
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	492,990
200 Personnel Services - Employee Benefits	256,477
300 Purchased Professional and Technical Services	66,141
400 Purchased Property Services	12,200
500 Other Purchased Services	79,009
600 Supplies	25,310
700 Property	48,165
800 Other Objects	12,060
Total Student Activities	\$992,352
3300 Community Services	
100 Personnel Services - Salaries	62,580
200 Personnel Services - Employee Benefits	26,481
800 Other Objects	5,000
Total Community Services	\$94,061
Total Operation of Non-Instructional Services	\$1,086,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	422,200
900 Other Uses of Funds	710,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,132,200
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 Budgetary Reserve	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,257,200
TOTAL EXPENDITURES	\$37,873,456

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	403,000	428,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	406,000	
Food Service / Cafeteria Operations Fund	1,600,000	1,700,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	115,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,524,000	\$9,243,000

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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,524,000

\$9,243,000

Long-Term Indebtedness

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	10,410,000	9,240,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,015,000	1,025,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,371,076	3,371,076
0599 Other Noncurrent Liabilities	500,000	500,000
Total General Fund	\$15,296,076	\$14,136,076
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

\$15,296,076

\$14,136,076

Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	255,000	710,000
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	\$255,000	\$710,000
TOTAL INDEBTEDNESS	\$15,551,076	\$14,848,076

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,260,945
0850 Unassigned Fund Balance	3,029,876
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,290,821
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,390,821