

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2024



President of the Board - Original Signature Required

6-12-24

Date



Secretary of the Board - Original Signature Required

6-12-24

Date



Chief School Administrator - Original Signature Required

Date

William Drazdowski

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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	\$31444348
Ending Unassigned Fund Balance	\$5869861
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.66%

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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside SD	County : Lackawanna	AUN Number : 119357003
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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 6-12-24
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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>
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.	This balance is the ending fund balance from the previous year.

<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	669,861	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,869,861</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,047,164	
7000 Revenue from State Sources	13,128,753	
8000 Revenue from Federal Sources	1,268,431	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$31,444,348</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,314,209</u>

LEA : 119357003 Riverside SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,858,062
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,000
6150 Current Act 511 Taxes - Proportional Assessments	2,299,549
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	105,000
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	4,000
6940 Tuition from Patrons	5,001
6990 Refunds and Other Miscellaneous Revenue	3,500
REVENUE FROM LOCAL SOURCES	\$17,047,164
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,403,766
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	1,038,122
7311 Pupil Transportation Subsidy	412,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	706,139
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	418,313
7820 State Share of Retirement Contributions	1,897,656
REVENUE FROM STATE SOURCES	\$13,128,753
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	519,685
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,799
8516 Title III - Language Instruction for English Learners and Immigrant Students	12,824
8517 Title IV - 21st Century Schools	46,043
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	604,051
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	29,029

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	\$1,268,431
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,444,348

Act 1 Index (current): 6.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,858,062	
Amount of Tax Relief for Homestead Exclusions	<u>\$706,139</u>	
Total Approx. Tax Revenue:	\$14,564,201	
Approx. Tax Levy for Tax Rate Calculation:	\$15,769,250	
	Lackawanna	Total

2023-24 Data		
a. Assessed Value	\$123,509,973	\$123,509,973
b. Real Estate Mills	128.7300	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,192,021,898	\$1,192,021,898
d. Assessed Value	\$122,498,643	\$122,498,643
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$15,899,439	\$15,899,439
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,899,439	\$15,899,439
(f Total * g)		
i. Base Mills Subject to Index	128.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$15,769,250	\$15,769,250
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	128.7300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,769,250	\$15,769,250
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,063,111
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,858,062
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,858,062	
Amount of Tax Relief for Homestead Exclusions	<u>\$706,139</u>	
Total Approx. Tax Revenue:	\$14,564,201	
Approx. Tax Levy for Tax Rate Calculation:	\$15,769,250	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	137.0974	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,794,245	\$16,794,245
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	\$2,221.72	
Number of Homestead/Farmstead Properties	2478	2478
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 6.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,858,062
Amount of Tax Relief for Homestead Exclusions	<u>\$706,139</u>
Total Approx. Tax Revenue:	\$14,564,201
Approx. Tax Levy for Tax Rate Calculation:	\$15,769,250
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,139	Lowering RE Tax Rate	\$0	\$706,139
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$706,139

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lackawanna	122,498,643	128.7300	15,769,250				92.00000%		
Totals:	122,498,643		15,769,250	-	706,139	=	15,063,111	X	92.00000% = 13,858,062
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	38,000	38,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						38,000	38,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,791,749	1,791,749		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	390,600	390,600		
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			15.00000	0	117,200	117,200		
Total Current Act 511 Taxes – Proportional Assessments						2,299,549	2,299,549		
Total Act 511, Current Taxes							2,337,549		
Act 511 Tax Limit -->					1,192,021,898	X	12	14,304,263	
					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> Lackawanna	128.7300	128.7300	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	6.5%	15.0000	15.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,575,407
1200 Special Programs - Elementary / Secondary	4,282,550
1300 Vocational Education	175,000
1400 Other Instructional Programs - Elementary / Secondary	13,500
Total Instruction	\$19,046,457
2000 Support Services	
2100 Support Services - Students	1,300,535
2200 Support Services - Instructional Staff	149,464
2300 Support Services - Administration	1,497,744
2400 Support Services - Pupil Health	419,644
2500 Support Services - Business	369,322
2600 Operation and Maintenance of Plant Services	2,822,700
2700 Student Transportation Services	1,562,750
2800 Support Services - Central	420,480
2900 Other Support Services	28,155
Total Support Services	\$8,570,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,040,098
Total Operation of Non-Instructional Services	\$1,040,098
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	489,999
Total Facilities Acquisition, Construction and Improvement Services	\$489,999
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	67,000
5200 Interfund Transfers - Out	2,230,000
Total Other Expenditures and Financing Uses	\$2,297,000
Total Estimated Expenditures and Other Financing Uses	\$31,444,348

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,325,893
200 Personnel Services - Employee Benefits	5,632,516
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	8,500
500 Other Purchased Services	978,000
600 Supplies	415,498
700 Property	5,000
Total Regular Programs - Elementary / Secondary	\$14,575,407
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,420,041
200 Personnel Services - Employee Benefits	1,032,209
300 Purchased Professional and Technical Services	1,690,000
500 Other Purchased Services	300
600 Supplies	39,000
700 Property	1,000
800 Other Objects	100,000
Total Special Programs - Elementary / Secondary	\$4,282,550
1300 <u>Vocational Education</u>	
800 Other Objects	175,000
Total Vocational Education	\$175,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	1,000
Total Other Instructional Programs - Elementary / Secondary	\$13,500
Total Instruction	\$19,046,457
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	681,125
200 Personnel Services - Employee Benefits	593,910
500 Other Purchased Services	1,500
600 Supplies	24,000
Total Support Services - Students	\$1,300,535
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	34,825
200 Personnel Services - Employee Benefits	29,639
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	26,000
600 Supplies	42,000
700 Property	1,000
Total Support Services - Instructional Staff	\$149,464
2300 <u>Support Services - Administration</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	725,266
200	Personnel Services - Employee Benefits	531,878
300	Purchased Professional and Technical Services	93,000
500	Other Purchased Services	54,400
600	Supplies	81,200
800	Other Objects	12,000
Total Support Services - Administration		\$1,497,744
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	223,165
200	Personnel Services - Employee Benefits	165,479
300	Purchased Professional and Technical Services	6,000
600	Supplies	25,000
Total Support Services - Pupil Health		\$419,644
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	166,133
200	Personnel Services - Employee Benefits	123,189
300	Purchased Professional and Technical Services	70,000
500	Other Purchased Services	2,000
600	Supplies	3,500
700	Property	1,000
800	Other Objects	3,500
Total Support Services - Business		\$369,322
2600 <u>Operation and Maintenance of Plant Services</u>		
300	Purchased Professional and Technical Services	1,190,000
400	Purchased Property Services	771,500
500	Other Purchased Services	151,200
600	Supplies	315,000
700	Property	380,000
800	Other Objects	15,000
Total Operation and Maintenance of Plant Services		\$2,822,700
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,562,750
Total Student Transportation Services		\$1,562,750
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	204,868
200	Personnel Services - Employee Benefits	151,912
500	Other Purchased Services	31,200
600	Supplies	32,500
Total Support Services - Central		\$420,480
2900 <u>Other Support Services</u>		
500	Other Purchased Services	28,155
Total Other Support Services		\$28,155
Total Support Services		\$8,570,794

3000 Operation of Non-Instructional Services

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	281,395
200 Personnel Services - Employee Benefits	134,803
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	310,000
500 Other Purchased Services	93,400
600 Supplies	137,000
700 Property	20,000
800 Other Objects	3,500
Total Student Activities	\$1,040,098
Total Operation of Non-Instructional Services	\$1,040,098
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	489,999
Total Facilities Acquisition, Construction and Improvement Services	\$489,999
Total Facilities Acquisition, Construction and Improvement Services	\$489,999
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	67,000
Total Debt Service / Other Expenditures and Financing Uses	\$67,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,230,000
Total Interfund Transfers - Out	\$2,230,000
Total Other Expenditures and Financing Uses	\$2,297,000
TOTAL EXPENDITURES	\$31,444,348

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	5,200,000	5,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	669,861	669,861
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	150,000	150,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,319,861	\$6,319,861

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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,319,861	\$6,319,861

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	750,000	750,000
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	\$750,000	\$750,000
TOTAL INDEBTEDNESS	\$750,000	\$750,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,869,861
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,869,861
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,869,861