

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$14677920
Ending Unassigned Fund Balance	\$548524
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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 May 17, 2024
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DUE DATE: AUGUST 15, 2024

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

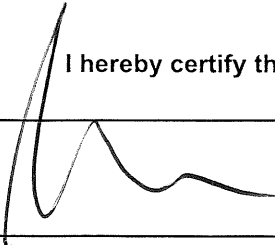
24 PS 6-687(a)(1)

(03/2006)

School District Name : Union SD	County : Clarion	AUN Number : 106169003
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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 5-16-24
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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>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$93,411.00 Function 2400, Object 200: \$99,498.00</p>	<p>In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 9.45%.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$143,780.00 Function 2800, Object 200: \$144,775.00</p>	<p>In addition to social security, retirement, unemployment, and workers compensation, benefits include medical, dental, vision, and life insurance. The annual cost of medical insurance increased by 9.45%.</p>
8080	<p>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.</p>	<p>Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed Fund Balance is not equal to 0 to cover current debt, as well as, instability of the state budget funding. Union School District relies heavily on state funding.</p>

<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	32,000
0820 Restricted Fund Balance	15,500
0830 Committed Fund Balance	4,284,503
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	722,689
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,007,192</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,352,749
7000 Revenue from State Sources	10,140,762
8000 Revenue from Federal Sources	434,962
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,928,473</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,935,665</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,919,745
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6120 Current Per Capita Taxes, Section 679	12,254
6140 Current Act 511 Taxes - Flat Rate Assessments	18,254
6150 Current Act 511 Taxes - Proportional Assessments	574,703
6400 Delinquencies on Taxes Levied / Assessed by the LEA	193,400
6500 Earnings on Investments	280,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	212,720
6910 Rentals	4,000
6960 Services Provided Other Local Governmental Units / LEAs	110,973
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$3,352,749
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,632,763
7271 Special Education funds for School-Aged Pupils	806,658
7311 Pupil Transportation Subsidy	542,595
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,390
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	210,842
7360 Safe Schools	83,435
7505 Ready to Learn Block Grant	157,782
7810 State Share of Social Security and Medicare Taxes	312,717
7820 State Share of Retirement Contributions	1,378,580
REVENUE FROM STATE SOURCES	\$10,140,762
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	273,673
8517 Title IV - 21st Century Schools	143,385
8519 Title V - Flexibility and Accountability	17,904
REVENUE FROM FEDERAL SOURCES	\$434,962
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,928,473

Act 1 Index (current): 8.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,919,745

Amount of Tax Relief for Homestead Exclusions \$210,842

Total Approx. Tax Revenue: \$2,130,587

Approx. Tax Levy for Tax Rate Calculation: \$2,311,250

Clarion

Total

2023-24 Data		
a. Assessed Value	\$37,262,869	\$37,262,869
b. Real Estate Mills	56.2682	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$111,054,736	\$111,054,736
d. Assessed Value	\$37,962,728	\$37,962,728
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$2,096,715	\$2,096,715
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$2,096,715	\$2,096,715
(f Total * g)		
i. Base Mills Subject to Index	56.2682	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.39865%	91.39865%
k. Tax Levy Needed	\$2,311,250	\$2,311,250
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	60.8821	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,311,251	\$2,311,251
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,100,409
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,919,745
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,919,745	
Amount of Tax Relief for Homestead Exclusions	<u>\$210,842</u>	
Total Approx. Tax Revenue:	\$2,130,587	
Approx. Tax Levy for Tax Rate Calculation:	\$2,311,250	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	60.8821	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,311,251	\$2,311,251
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	\$3,575.00	
Number of Homestead/Farmstead Properties	977	977
Median Assessed Value of Homestead Properties		\$15,410

Act 1 Index (current): 8.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,919,745
Amount of Tax Relief for Homestead Exclusions	<u>\$210,842</u>
Total Approx. Tax Revenue:	\$2,130,587
Approx. Tax Levy for Tax Rate Calculation:	\$2,311,250
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210,842	Lowering RE Tax Rate	\$0	\$210,842
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$210,842

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>
Clarion	37,962,728	60.8821	2,311,251			91.39865%	
Totals:	37,962,728		2,311,251	- 210,842 =	2,100,409 X	91.39865% =	1,919,745

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,254
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	17,605
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	6,500
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 24,105 18,254

	<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%	450,000	435,000
6152 Current Act 511 Occupation Taxes	300.00000	0.000	171,675	107,361
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,000	32,342
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 656,675 574,703

Total Act 511, Current Taxes 592,957

Act 511 Tax Limit -->	111,054,736 X	12	1,332,657
	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> Clarion	56.2682	60.8821	8.20%	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>	\$5.00	\$5.00	0.00%	Yes	8.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.2%				
6152	Current Act 511 Occupation Taxes	300.0000	300.00000	0.00%	Yes	8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,723,840
1200 Special Programs - Elementary / Secondary	2,044,619
1300 Vocational Education	572,455
1400 Other Instructional Programs - Elementary / Secondary	39,870
Total Instruction	\$8,380,784
2000 Support Services	
2100 Support Services - Students	694,791
2200 Support Services - Instructional Staff	178,872
2300 Support Services - Administration	1,110,379
2400 Support Services - Pupil Health	201,023
2500 Support Services - Business	151,128
2600 Operation and Maintenance of Plant Services	1,500,461
2700 Student Transportation Services	770,534
2800 Support Services - Central	385,882
2900 Other Support Services	4,337
Total Support Services	\$4,997,407
3000 Operation of Non-Instructional Services	
3200 Student Activities	495,760
3300 Community Services	22,875
Total Operation of Non-Instructional Services	\$518,635
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	667,649
5200 Interfund Transfers - Out	158,575
Total Other Expenditures and Financing Uses	\$826,224
Total Estimated Expenditures and Other Financing Uses	\$14,723,050

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,496,811
200 Personnel Services - Employee Benefits	2,038,855
300 Purchased Professional and Technical Services	174,362
400 Purchased Property Services	17,300
500 Other Purchased Services	702,117
600 Supplies	240,625
700 Property	47,650
800 Other Objects	6,120
Total Regular Programs - Elementary / Secondary	\$5,723,840
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	625,733
200 Personnel Services - Employee Benefits	366,622
300 Purchased Professional and Technical Services	448,815
500 Other Purchased Services	577,004
600 Supplies	16,345
700 Property	9,600
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,044,619
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	57,660
200 Personnel Services - Employee Benefits	34,950
300 Purchased Professional and Technical Services	2,916
500 Other Purchased Services	476,520
600 Supplies	409
Total Vocational Education	\$572,455
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,960
200 Personnel Services - Employee Benefits	11,810
500 Other Purchased Services	100
Total Other Instructional Programs - Elementary / Secondary	\$39,870
Total Instruction	\$8,380,784
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	333,950
200 Personnel Services - Employee Benefits	221,719
300 Purchased Professional and Technical Services	107,436
400 Purchased Property Services	400
500 Other Purchased Services	8,150
600 Supplies	23,136
Total Support Services - Students	\$694,791
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	82,500

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	79,129
300 Purchased Professional and Technical Services	8,027
400 Purchased Property Services	400
500 Other Purchased Services	4,000
600 Supplies	4,816
Total Support Services - Instructional Staff	\$178,872
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	531,449
200 Personnel Services - Employee Benefits	419,326
300 Purchased Professional and Technical Services	69,757
400 Purchased Property Services	13,929
500 Other Purchased Services	38,550
600 Supplies	26,889
800 Other Objects	10,479
Total Support Services - Administration	\$1,110,379
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	93,411
200 Personnel Services - Employee Benefits	99,498
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	1,000
600 Supplies	4,614
Total Support Services - Pupil Health	\$201,023
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	65,560
200 Personnel Services - Employee Benefits	58,678
300 Purchased Professional and Technical Services	1,680
400 Purchased Property Services	12,700
500 Other Purchased Services	4,600
600 Supplies	4,500
800 Other Objects	3,410
Total Support Services - Business	\$151,128
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	550,401
200 Personnel Services - Employee Benefits	451,944
300 Purchased Professional and Technical Services	30,800
400 Purchased Property Services	96,500
500 Other Purchased Services	102,448
600 Supplies	242,928
700 Property	25,000
800 Other Objects	440
Total Operation and Maintenance of Plant Services	\$1,500,461
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,285
200 Personnel Services - Employee Benefits	6,499
500 Other Purchased Services	744,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,750
Total Student Transportation Services	\$770,534
2800 Support Services - Central	
100 Personnel Services - Salaries	143,780
200 Personnel Services - Employee Benefits	144,775
300 Purchased Professional and Technical Services	5,350
400 Purchased Property Services	3,700
500 Other Purchased Services	5,100
600 Supplies	26,500
700 Property	54,177
800 Other Objects	2,500
Total Support Services - Central	\$385,882
2900 Other Support Services	
500 Other Purchased Services	4,337
Total Other Support Services	\$4,337
Total Support Services	\$4,997,407
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	105,628
200 Personnel Services - Employee Benefits	44,111
300 Purchased Professional and Technical Services	165,337
400 Purchased Property Services	16,000
500 Other Purchased Services	75,000
600 Supplies	63,690
700 Property	15,074
800 Other Objects	10,920
Total Student Activities	\$495,760
3300 Community Services	
100 Personnel Services - Salaries	6,300
200 Personnel Services - Employee Benefits	525
600 Supplies	15,600
800 Other Objects	450
Total Community Services	\$22,875
Total Operation of Non-Instructional Services	\$518,635
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	91,339
900 Other Uses of Funds	576,310
Total Debt Service / Other Expenditures and Financing Uses	\$667,649
5200 Interfund Transfers - Out	
900 Other Uses of Funds	158,575

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$158,575
Total Other Expenditures and Financing Uses	\$826,224
TOTAL EXPENDITURES	\$14,723,050

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,587,966	3,473,941
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	376,770	233,770
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 Cash and Short-Term Investments	\$5,964,736	\$3,707,711

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	5,587,966	3,473,941
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	376,770	233,770
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	\$5,964,736	\$3,707,711
TOTAL CASH AND INVESTMENTS	\$11,929,472	\$7,415,422

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	4,287,878	3,807,661
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	84,725	84,450
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,650,915	5,956,342
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,023,518	\$9,848,453

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

\$10,023,518

\$9,848,453

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	667,649	480,217
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	\$667,649	\$480,217
TOTAL INDEBTEDNESS	\$10,691,167	\$10,328,670

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	15,500
0830 Committed Fund Balance	3,708,193
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	504,422
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,212,615

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,260,115
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