

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

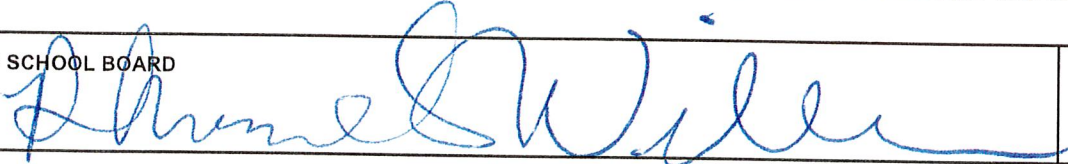
24 PS 6-687(a)(1)

(03/2006)

School District Name : Reynolds SD	County : Mercer	AUN Number : 104435303
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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 5-15-2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Beverly P Morrison

(724)646-5501

Extn :5524

Contact Person

Telephone

Extension

bmorrison@reynoldssd.org

Email Address

<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.	Unassigned fund balance is maintained to provide working capital for the start-up of educational activities and acquisition of supplies for the first day of school.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balances are calculated to reserve operating capital for payment of future employer retirement benefits, band uniforms, retiree incentives and budget unfunded mandates.

<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	3,900,000
0850 Unassigned Fund Balance	1,800,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,700,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,359,818
7000 Revenue from State Sources	15,038,005
8000 Revenue from Federal Sources	584,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,981,823</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,681,823</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,402,018
6113 Public Utility Realty Taxes	5,850
6114 Payments in Lieu of Current Taxes - State / Local	1,750
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	60,000
6960 Services Provided Other Local Governmental Units / LEAs	82,200
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	\$7,359,818
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,175,608
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,216,105
7311 Pupil Transportation Subsidy	1,150,348
7312 Nonpublic and Charter School Pupil Transportation Subsidy	48,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,500
7340 State Property Tax Reduction Allocation	735,137
7350 Sewage Treatment Operations / Environmental Subsidies	75,000
7505 Ready to Learn Block Grant	238,412
7810 State Share of Social Security and Medicare Taxes	450,000
7820 State Share of Retirement Contributions	1,850,000
REVENUE FROM STATE SOURCES	\$15,038,005
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
REVENUE FROM FEDERAL SOURCES	\$584,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,981,823

Act 1 Index (current): 7.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,402,018

Amount of Tax Relief for Homestead Exclusions \$735,137

Total Approx. Tax Revenue: \$6,137,155

Approx. Tax Levy for Tax Rate Calculation: \$6,606,896

Mercer

Total

2023-24 Data		
a. Assessed Value	\$88,634,870	\$88,634,870
b. Real Estate Mills	72.5000	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$455,315,881	\$455,315,881
d. Assessed Value	\$88,683,170	\$88,683,170
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$6,426,028	\$6,426,028
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$6,426,028	\$6,426,028
(f Total * g)		
i. Base Mills Subject to Index	72.5000	
(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	\$6,606,896	\$6,606,896
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	74.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,606,896	\$6,606,896
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,871,759
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,402,018
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,402,018	
Amount of Tax Relief for Homestead Exclusions	<u>\$735,137</u>	
Total Approx. Tax Revenue:	\$6,137,155	
Approx. Tax Levy for Tax Rate Calculation:	\$6,606,896	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	77.9375	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,911,745	\$6,911,745
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	\$3,930.00	
Number of Homestead/Farmstead Properties	2511	2511
Median Assessed Value of Homestead Properties		\$16,650

Act 1 Index (current): 7.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,402,018
Amount of Tax Relief for Homestead Exclusions	<u>\$735,137</u>
Total Approx. Tax Revenue:	\$6,137,155
Approx. Tax Levy for Tax Rate Calculation:	\$6,606,896

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$735,137	Lowering RE Tax Rate	\$0		\$735,137
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$735,137

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>
Mercer	88,683,170	74.5000	6,606,896			92.00000%	
Totals:	88,683,170		6,606,896	- 735,137 =	5,871,759 X	92.00000% =	5,402,018

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,000
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	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	14,000
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 42,000 42,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	875,000	875,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 975,000 975,000

Total Act 511, Current Taxes 1,017,000

Act 511 Tax Limit -->	455,315,881 X	12	5,463,791
	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> Mercer	72.5000	74.5000	2.76%	Yes	7.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,594,685
1200 Special Programs - Elementary / Secondary	2,715,895
1300 Vocational Education	445,000
Total Instruction	\$13,755,580
2000 Support Services	
2100 Support Services - Students	865,995
2200 Support Services - Instructional Staff	282,873
2300 Support Services - Administration	1,738,322
2400 Support Services - Pupil Health	254,615
2500 Support Services - Business	636,172
2600 Operation and Maintenance of Plant Services	1,652,887
2700 Student Transportation Services	1,668,668
2800 Support Services - Central	606,354
2900 Other Support Services	10,500
Total Support Services	\$7,716,386
3000 Operation of Non-Instructional Services	
3200 Student Activities	659,439
Total Operation of Non-Instructional Services	\$659,439
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,200,000
Total Other Expenditures and Financing Uses	\$1,200,000
Total Estimated Expenditures and Other Financing Uses	\$23,331,405

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,260,369
200 Personnel Services - Employee Benefits	4,110,781
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	51,418
500 Other Purchased Services	833,840
600 Supplies	166,737
800 Other Objects	1,540
Total Regular Programs - Elementary / Secondary	\$10,594,685
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,074,101
200 Personnel Services - Employee Benefits	878,811
400 Purchased Property Services	45,000
500 Other Purchased Services	687,841
600 Supplies	30,142
Total Special Programs - Elementary / Secondary	\$2,715,895
1300 <u>Vocational Education</u>	
500 Other Purchased Services	445,000
Total Vocational Education	\$445,000
Total Instruction	\$13,755,580
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	434,526
200 Personnel Services - Employee Benefits	370,394
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	3,580
600 Supplies	27,000
800 Other Objects	495
Total Support Services - Students	\$865,995
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	125,270
200 Personnel Services - Employee Benefits	65,057
300 Purchased Professional and Technical Services	82,925
500 Other Purchased Services	500
600 Supplies	8,328
800 Other Objects	793
Total Support Services - Instructional Staff	\$282,873
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	683,790
200 Personnel Services - Employee Benefits	625,171
300 Purchased Professional and Technical Services	225,500
500 Other Purchased Services	80,140
600 Supplies	108,537

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	15,184
Total Support Services - Administration	\$1,738,322
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	129,606
200 Personnel Services - Employee Benefits	116,776
300 Purchased Professional and Technical Services	480
400 Purchased Property Services	670
600 Supplies	7,083
Total Support Services - Pupil Health	\$254,615
2500 Support Services - Business	
100 Personnel Services - Salaries	374,574
200 Personnel Services - Employee Benefits	201,312
300 Purchased Professional and Technical Services	38,500
500 Other Purchased Services	1,000
600 Supplies	18,286
800 Other Objects	2,500
Total Support Services - Business	\$636,172
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	354,001
200 Personnel Services - Employee Benefits	334,802
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	163,000
500 Other Purchased Services	82,650
600 Supplies	717,184
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,652,887
2700 Student Transportation Services	
100 Personnel Services - Salaries	51,901
200 Personnel Services - Employee Benefits	48,430
400 Purchased Property Services	3,000
500 Other Purchased Services	1,494,242
600 Supplies	4,700
700 Property	65,000
800 Other Objects	1,395
Total Student Transportation Services	\$1,668,668
2800 Support Services - Central	
100 Personnel Services - Salaries	129,335
200 Personnel Services - Employee Benefits	100,869
300 Purchased Professional and Technical Services	22,000
600 Supplies	209,150
700 Property	145,000
Total Support Services - Central	\$606,354
2900 Other Support Services	
500 Other Purchased Services	10,500

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$10,500
Total Support Services	\$7,716,386
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	311,710
200 Personnel Services - Employee Benefits	131,190
300 Purchased Professional and Technical Services	47,400
400 Purchased Property Services	12,572
500 Other Purchased Services	63,560
600 Supplies	66,207
700 Property	12,000
800 Other Objects	14,800
Total Student Activities	\$659,439
Total Operation of Non-Instructional Services	\$659,439
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	825,000
900 Other Uses of Funds	375,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,200,000
Total Other Expenditures and Financing Uses	\$1,200,000
TOTAL EXPENDITURES	\$23,331,405

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Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

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

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 **\$5,000,000** **\$5,000,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	25,200,000	24,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,200,000	\$24,000,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

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	\$25,200,000	\$24,000,000
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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	\$25,200,000	\$24,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,483,906
0850 Unassigned Fund Balance	1,866,512
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,350,418

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,350,418
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