

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2024

*David R. Longel*  
\_\_\_\_\_  
President of the Board - Original Signature Required

*6-17-2024*  
\_\_\_\_\_  
Date

*Michael H Stabile*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*6-17-2024*  
\_\_\_\_\_  
Date

*Michael H Stabile*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*6/17/24*  
\_\_\_\_\_  
Date

Michael H Stabile  
\_\_\_\_\_  
Contact Person

(724)662-5100      Extn :30  
\_\_\_\_\_  
Telephone                      Extension

mstabile@mercer.k12.pa.us  
\_\_\_\_\_  
Email Address



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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Mercer Area SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104435003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>David R. Lengel</i>	<b>DATE</b> <i>6-17-2024</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District budgets \$900,000 in Budgetary Reserve for emergency purposes.
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.	The District has an Unassigned Fund Balance which can be used to offset revenue shortages
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District assigns the previous year's budgeted shortfall as Assigned Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	150,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	47,000	
0850 Unassigned Fund Balance	1,100,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,147,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,337,434	
7000 Revenue from State Sources	10,962,911	
8000 Revenue from Federal Sources		
9000 Other Financing Sources	250,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$19,550,345</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$20,697,345</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,757,500
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	600
6120 Current Per Capita Taxes, Section 679	24,000
6140 Current Act 511 Taxes - Flat Rate Assessments	44,000
6150 Current Act 511 Taxes - Proportional Assessments	1,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	728,684
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	11,650
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	60,000
6990 Refunds and Other Miscellaneous Revenue	154,000

**REVENUE FROM LOCAL SOURCES \$8,337,434**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,403,193
7160 Tuition for Orphans Subsidy	10,281
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	1,056,287
7311 Pupil Transportation Subsidy	580,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	407,682
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	614,664
7360 Safe Schools	150,000
7505 Ready to Learn Block Grant	214,632
7810 State Share of Social Security and Medicare Taxes	274,643
7820 State Share of Retirement Contributions	1,216,029

**REVENUE FROM STATE SOURCES \$10,962,911**

**OTHER FINANCING SOURCES**

9340 Debt Service Fund Transfers	250,000
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**OTHER FINANCING SOURCES \$250,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,550,345**

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,757,500
Amount of Tax Relief for Homestead Exclusions	<u>\$614,664</u>
Total Approx. Tax Revenue:	\$6,372,164
Approx. Tax Levy for Tax Rate Calculation:	\$6,749,860

Mercer

Total

2023-24 Data		
a. Assessed Value	\$99,628,930	\$99,628,930
b. Real Estate Mills	66.0000	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$565,989,667	\$565,989,667
d. Assessed Value	\$99,628,930	\$99,628,930
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$6,575,509	\$6,575,509
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$6,575,509	\$6,575,509
(f Total * g)		
i. Base Mills Subject to Index	66.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.84379%	93.84379%
k. Tax Levy Needed	\$6,749,860	\$6,749,860
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>67.7500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,749,860	\$6,749,860
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,135,196
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,757,500
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,757,500</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$614,664</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,372,164</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,749,860</b>	
	<b>Mercer</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	70.6860	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,042,371	\$7,042,371
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$3,630.00	
Number of Homestead/Farmstead Properties	2499	2499
Median Assessed Value of Homestead Properties		\$19,475

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Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,757,500</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$614,664</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,372,164</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,749,860</b>

<b>Mercer</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$614,664	Lowering RE Tax Rate	\$0		\$614,664
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$614,664</b>

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	99,628,930	67.7500	6,749,860			93.84379%	
<b>Totals:</b>	<b>99,628,930</b>		<b>6,749,860</b>	<b>614,664</b>	<b>6,135,196</b>	<b>93.84379%</b>	<b>5,757,500</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		24,000
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	20,000
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 48,000 44,000**

	<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%	1,000,000	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	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 1,100,000 1,100,000**

**Total Act 511, Current Taxes 1,144,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>565,989,667</b>	<b>12</b>	<b>6,791,876</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u> Mercer	66.0000	67.7500	2.66%	Yes	7.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,779,750
1200 Special Programs - Elementary / Secondary	2,562,336
1300 Vocational Education	726,888
1400 Other Instructional Programs - Elementary / Secondary	3,150
<b>Total Instruction</b>	<b>\$11,072,124</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	548,457
2200 Support Services - Instructional Staff	393,587
2300 Support Services - Administration	1,685,585
2400 Support Services - Pupil Health	201,706
2500 Support Services - Business	244,092
2600 Operation and Maintenance of Plant Services	1,367,655
2700 Student Transportation Services	1,223,560
2900 Other Support Services	13,000
<b>Total Support Services</b>	<b>\$5,677,642</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	777,719
<b>Total Operation of Non-Instructional Services</b>	<b>\$777,719</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,550,425
5900 Budgetary Reserve	900,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,450,425</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,977,910</b>

2024-2025 Final General Fund Budget

LEA : 104435003 Mercer Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,507,065
200 Personnel Services - Employee Benefits	3,071,741
300 Purchased Professional and Technical Services	42,820
400 Purchased Property Services	30,652
500 Other Purchased Services	30,364
600 Supplies	87,108
800 Other Objects	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,779,750</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	925,232
200 Personnel Services - Employee Benefits	653,346
300 Purchased Professional and Technical Services	768,493
500 Other Purchased Services	209,500
600 Supplies	5,265
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,562,336</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	135,223
200 Personnel Services - Employee Benefits	110,850
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	300
500 Other Purchased Services	466,276
600 Supplies	13,939
<b>Total Vocational Education</b>	<b>\$726,888</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	1,000
500 Other Purchased Services	500
600 Supplies	450
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,150</b>
<b>Total Instruction</b>	<b>\$11,072,124</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	317,706
200 Personnel Services - Employee Benefits	225,735
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	250
600 Supplies	4,566
800 Other Objects	100
<b>Total Support Services - Students</b>	<b>\$548,457</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	80,435

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	68,991
300 Purchased Professional and Technical Services	161,798
500 Other Purchased Services	300
600 Supplies	81,863
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$393,587</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	958,203
200 Personnel Services - Employee Benefits	625,459
300 Purchased Professional and Technical Services	24,250
400 Purchased Property Services	10,422
500 Other Purchased Services	27,351
600 Supplies	31,100
800 Other Objects	8,800
<b>Total Support Services - Administration</b>	<b>\$1,685,585</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	118,832
200 Personnel Services - Employee Benefits	78,157
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	200
500 Other Purchased Services	100
600 Supplies	3,442
800 Other Objects	175
<b>Total Support Services - Pupil Health</b>	<b>\$201,706</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	94,984
200 Personnel Services - Employee Benefits	89,487
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	2,917
500 Other Purchased Services	11,804
600 Supplies	4,100
800 Other Objects	800
<b>Total Support Services - Business</b>	<b>\$244,092</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	172,300
200 Personnel Services - Employee Benefits	95,355
300 Purchased Professional and Technical Services	510,000
400 Purchased Property Services	320,000
500 Other Purchased Services	64,000
600 Supplies	169,000
700 Property	2,000
800 Other Objects	35,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,367,655</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	184,900

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	82,059
400 Purchased Property Services	15,000
500 Other Purchased Services	823,301
600 Supplies	88,300
700 Property	30,000
<b>Total Student Transportation Services</b>	<b>\$1,223,560</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,000
<b>Total Other Support Services</b>	<b>\$13,000</b>
<b>Total Support Services</b>	<b>\$5,677,642</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	361,321
200 Personnel Services - Employee Benefits	146,870
300 Purchased Professional and Technical Services	82,286
400 Purchased Property Services	4,100
500 Other Purchased Services	87,780
600 Supplies	73,492
800 Other Objects	21,870
<b>Total Student Activities</b>	<b>\$777,719</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$777,719</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	295,425
900 Other Uses of Funds	1,255,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,550,425</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	900,000
<b>Total Budgetary Reserve</b>	<b>\$900,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,450,425</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,977,910</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	450,000	1,324,118
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	276,000	71,627
Capital Reserve Fund - § 1431	75,000	71,000
Other Capital Projects Fund	250,000	12,000
Debt Service Fund	650,000	407,000
Food Service / Cafeteria Operations Fund	200,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	14,000	14,000
Pension Trust Fund		
Activity Fund	80,000	85,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,995,000</b>	<b>\$2,284,745</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,995,000</b>	<b>\$2,284,745</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>		
0510 Bonds Payable	12,215,000	10,865,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	160,000	155,000
0550 Authority Lease Obligations	549,553	460,915
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$12,924,553</b>	<b>\$11,480,915</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

<b>Total Long-Term Indebtedness</b>	<b>\$12,924,553</b>	<b>\$11,480,915</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$12,924,553</b>	<b>\$11,480,915</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	319,435
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$719,435</b>
<b>5900 Budgetary Reserve</b>	<b>900,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,769,435</b>