

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Moniteau SD	COUNTY: Butler	AUN: 104-105353
---------------------------------	-------------------	--------------------

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%	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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	\$25393564
Ending Unassigned Fund Balance	\$1755849
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.91%

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 6/24/24
---------------------------------	-----------------

DUE DATE: AUGUST 15, 2024

<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.	For emergency situations beyond district control Budgetary Reserve could be used
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 is what will be remaining after fiscal year and that is less than the 8% required by law
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 is for future Health Insurance increases and OPEB payables

<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	4,042,876
0850 Unassigned Fund Balance	1,769,401
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,812,277</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,185,418
7000 Revenue from State Sources	15,317,481
8000 Revenue from Federal Sources	80,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,582,899</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,395,176</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,653,165
6113 Public Utility Realty Taxes	7,512
6114 Payments in Lieu of Current Taxes - State / Local	8,376
6120 Current Per Capita Taxes, Section 679	27,600
6140 Current Act 511 Taxes - Flat Rate Assessments	56,600
6150 Current Act 511 Taxes - Proportional Assessments	1,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	190,000
6700 Revenues from LEA Activities	14,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	566,516
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	2,000
6990 Refunds and Other Miscellaneous Revenue	21,999
REVENUE FROM LOCAL SOURCES	\$8,185,418
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,821,445
7220 Vocational Education	17,500
7271 Special Education funds for School-Aged Pupils	1,247,196
7311 Pupil Transportation Subsidy	1,410,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,390
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	73,968
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	893,726
7505 Ready to Learn Block Grant	284,091
7509 Supplemental Equipment Grants	106,000
7810 State Share of Social Security and Medicare Taxes	428,338
7820 State Share of Retirement Contributions	2,013,827
REVENUE FROM STATE SOURCES	\$15,317,481
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$80,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,582,899

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,653,165
Amount of Tax Relief for Homestead Exclusions	<u>\$893,726</u>
Total Approx. Tax Revenue:	\$6,546,891
Approx. Tax Levy for Tax Rate Calculation:	\$6,988,783

Butler

Total

2023-24 Data

a. Assessed Value	\$68,440,155	\$68,440,155
b. Real Estate Mills	97.3800	

I. 2024-25 Data

c. 2022 STEB Market Value	\$605,600,654	\$605,600,654
d. Assessed Value	\$68,936,504	\$68,936,504
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy (a * b)	\$6,664,702	\$6,664,702
--------------------------------	-------------	-------------

2024-25 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$6,664,702	\$6,664,702
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	97.3800	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.75000%	92.75000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$6,988,783	\$6,988,783

I. 2024-25 Real Estate Tax Rate (k / d * 1000)	101.3800	
---	----------	--

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$6,988,783	\$6,988,783
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$6,095,057
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$5,653,165

AUN: 104105353 Moniteau SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/24/2024 10:21:10 AM

Page - 2 of 3

Act 1 Index (current): 7.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,653,165
Amount of Tax Relief for Homestead Exclusions	<u>\$893,726</u>
Total Approx. Tax Revenue:	\$6,546,891
Approx. Tax Levy for Tax Rate Calculation:	\$6,988,783

	Butler	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	104.4887	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,203,086	\$7,203,086
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	\$3,527.18	
Number of Homestead/Farmstead Properties	2451	2451
Median Assessed Value of Homestead Properties		\$15,400

AUN: 104105353 Moniteau SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/24/2024 10:21:10 AM

Page - 3 of 3

Act 1 Index (current): 7.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,653,165
Amount of Tax Relief for Homestead Exclusions	<u>\$893,726</u>
Total Approx. Tax Revenue:	\$6,546,891
Approx. Tax Levy for Tax Rate Calculation:	\$6,988,783
	Butler

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$893,726	Lowering RE Tax Rate	\$0	\$893,726
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$893,726</u>

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>
Butler	68,936,504	101.3800	6,988,783			92.75000%	
Totals:	68,936,504		6,988,783	-	893,726 =	6,095,057 X	92.75000% = 5,653,165

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,600
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,600
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	29,000
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			56,600
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,175,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,265,000
Total Act 511, Current Taxes			1,321,600
Act 511 Tax Limit →		605,600,654 X	12
		Market Value	Mills
			7,267,208 (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>									
	Butler	97.3800	101.3800	4.11%	Yes	7.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,463,372
1200 Special Programs - Elementary / Secondary	3,210,132
1300 Vocational Education	523,338
1400 Other Instructional Programs - Elementary / Secondary	3,700
Total Instruction	\$13,200,542
2000 Support Services	
2100 Support Services - Students	975,129
2200 Support Services - Instructional Staff	420,335
2300 Support Services - Administration	1,698,138
2400 Support Services - Pupil Health	226,644
2500 Support Services - Business	467,951
2600 Operation and Maintenance of Plant Services	2,914,362
2700 Student Transportation Services	2,421,233
2800 Support Services - Central	675,434
2900 Other Support Services	14,200
Total Support Services	\$9,813,426
3000 Operation of Non-Instructional Services	
3200 Student Activities	754,171
Total Operation of Non-Instructional Services	\$754,171
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	935,425
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$1,185,425
Total Estimated Expenditures and Other Financing Uses	\$25,393,564

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,795,918
200 Personnel Services - Employee Benefits	3,573,120
300 Purchased Professional and Technical Services	7,850
400 Purchased Property Services	2,100
500 Other Purchased Services	729,959
600 Supplies	236,425
700 Property	76,000
800 Other Objects	42,000
Total Regular Programs - Elementary / Secondary	\$9,463,372
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,222,554
200 Personnel Services - Employee Benefits	836,366
300 Purchased Professional and Technical Services	320,743
500 Other Purchased Services	698,800
600 Supplies	110,147
700 Property	2,872
800 Other Objects	18,650
Total Special Programs - Elementary / Secondary	\$3,210,132
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	135,873
200 Personnel Services - Employee Benefits	84,215
500 Other Purchased Services	273,500
600 Supplies	25,450
800 Other Objects	4,300
Total Vocational Education	\$523,338
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,220
200 Personnel Services - Employee Benefits	1,480
Total Other Instructional Programs - Elementary / Secondary	\$3,700
Total Instruction	\$13,200,542
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	468,621
200 Personnel Services - Employee Benefits	417,979
300 Purchased Professional and Technical Services	75,679
600 Other Purchased Services	250
600 Supplies	7,550
800 Other Objects	5,050
Total Support Services - Students	\$975,129
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	202,757
200 Personnel Services - Employee Benefits	164,440

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
600 Supplies	52,638
Total Support Services - Instructional Staff	\$420,335
2300 Support Services - Administration	
100 Personnel Services - Salaries	832,969
200 Personnel Services - Employee Benefits	555,570
300 Purchased Professional and Technical Services	67,000
500 Other Purchased Services	212,898
600 Supplies	13,041
800 Other Objects	16,660
Total Support Services - Administration	\$1,698,138
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	139,089
200 Personnel Services - Employee Benefits	82,352
300 Purchased Professional and Technical Services	1,500
600 Supplies	3,703
Total Support Services - Pupil Health	\$226,644
2500 Support Services - Business	
100 Personnel Services - Salaries	181,916
200 Personnel Services - Employee Benefits	134,685
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	5,350
600 Supplies	22,200
700 Property	1,200
800 Other Objects	39,600
Total Support Services - Business	\$467,951
2500 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,004,865
200 Personnel Services - Employee Benefits	747,931
300 Purchased Professional and Technical Services	40,804
400 Purchased Property Services	183,076
500 Other Purchased Services	2,040
600 Supplies	852,746
700 Property	76,000
800 Other Objects	6,900
Total Operation and Maintenance of Plant Services	\$2,914,362
2700 Student Transportation Services	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,233
500 Other Purchased Services	2,000,000
600 Supplies	400,000
Total Student Transportation Services	\$2,421,233
2000 Support Services - Central	
100 Personnel Services - Salaries	180,633

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	140,465
300 Purchased Professional and Technical Services	40,416
500 Other Purchased Services	132,420
800 Supplies	181,500
Total Support Services - Central	\$675,434
2000 <u>Other Support Services</u>	
500 Other Purchased Services	14,200
Total Other Support Services	\$14,200
Total Support Services	\$9,813,426
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	261,638
200 Personnel Services - Employee Benefits	102,361
300 Purchased Professional and Technical Services	64,500
400 Purchased Property Services	8,529
500 Other Purchased Services	135,143
600 Supplies	84,450
700 Property	59,000
800 Other Objects	38,550
Total Student Activities	\$754,171
Total Operation of Non-Instructional Services	\$754,171
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	551,725
900 Other Uses of Funds	383,700
Total Debt Service / Other Expenditures and Financing Uses	\$935,425
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,185,425
TOTAL EXPENDITURES	\$25,393,564

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	7,415,000	5,925,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	12,217	11,483
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	373,000	347,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,885	34,765
Other Agency Fund	52,875	50,435
Permanent Fund		
Total Cash and Short-Term Investments	\$7,888,977	\$6,368,683

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,888,977

\$6,368,683

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	17,285,000	16,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	423,545	435,780
0550 Authority Lease Obligations	552,097	509,627
0560 Other Post-Employment Benefits (OPEB)	6,172,558	6,154,297
0599 Other Noncurrent Liabilities		

Total General Fund	\$24,433,200	\$24,024,704
---------------------------	---------------------	---------------------

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
- 0550 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
- 0550 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

\$24,433,200

\$24,024,704

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	\$24,433,200	\$24,024,704

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,245,763
0850 Unassigned Fund Balance	1,755,849
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,001,612
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,251,612