

PROPOSED
FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2024

XXXXXXXXXX

President of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXXXX

Secretary of the Board - Original Signature Required

XXXXXX

Date

XXXXXXXXXX

Chief School Administrator - Original Signature Required

XXXXXX

Date

Thomas J Melone

Contact Person

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Extension

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Email Address

**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 : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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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 5/21/24
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$94,339.00 Function 2500, Object 200: \$102,326.00	Salaries and benefits as per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is for unanticipated expenditures.
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 School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,392,532
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,392,532</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,216,435
7000 Revenue from State Sources	18,842,303
8000 Revenue from Federal Sources	1,970,160
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,028,898</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,421,430</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,733,620
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	2,882,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,520,000
6500 Earnings on Investments	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	491,815
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	67,500
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$24,216,435
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,179,750
7160 Tuition for Orphans Subsidy	80,000
7271 Special Education funds for School-Aged Pupils	1,855,759
7311 Pupil Transportation Subsidy	2,080,510
7312 Nonpublic and Charter School Pupil Transportation Subsidy	69,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	154,964
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	709,900
7505 Ready to Learn Block Grant	357,527
7810 State Share of Social Security and Medicare Taxes	785,958
7820 State Share of Retirement Contributions	3,528,635
REVENUE FROM STATE SOURCES	\$18,842,303
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	803,533
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	78,351
8517 Title IV - 21st Century Schools	552,083
8749 Other CARES Act Funding	141,695
8751 ARP ESSER Learning Loss	74,498
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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REVENUE FROM FEDERAL SOURCES	\$1,970,160
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,028,898
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Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$18,733,650

Amount of Tax Relief for Homestead Exclusions

\$709,900

Total Approx. Tax Revenue:

\$19,443,550

Approx. Tax Levy for Tax Rate Calculation:

\$21,467,407

Luzerne

Wyoming

Total

2023-24 Data			
a. Assessed Value	\$968,607,900	\$9,155,050	\$977,762,950
b. Real Estate Mills	19.7698	96.4006	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$930,457,085	\$43,953,949	\$974,411,034
d. Assessed Value	\$970,726,200	\$9,152,230	\$979,878,430
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$19,149,184	\$882,552	\$20,031,736
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	95.48918%	4.51082%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$19,128,140	\$903,596	\$20,031,736
(f Total * g)			
i. Base Mills Subject to Index	19.7698	98.6991	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$20,499,051	\$968,356	\$21,467,407
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	21.1172	105.8054	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$20,499,019	\$968,355	\$21,467,374
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,757,474
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,733,620
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$18,733,650

Amount of Tax Relief for Homestead Exclusions

\$709,900

Total Approx. Tax Revenue:

\$19,443,550

Approx. Tax Levy for Tax Rate Calculation:

\$21,467,407

Luzerne

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	21.1932	105.8054	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$20,572,795	\$968,355	\$21,541,150
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$), $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,009.00	\$1,399.00	
Number of Homestead/Farmstead Properties	4596	209	4805
Median Assessed Value of Homestead Properties			\$111,000

Act 1 Index (current): 7.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$18,733,650

Amount of Tax Relief for Homestead Exclusions

\$709,900

Total Approx. Tax Revenue:

\$19,443,550

Approx. Tax Levy for Tax Rate Calculation:

\$21,467,407

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$709,900

Lowering RE Tax Rate

\$0

\$709,900

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$709,900

CODE

6111	Current Real Estate Taxes						
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Luzerne	970,726,200	21.1172	20,499,019			90.25000%	
Wyoming	9,152,230	105.8054	968,355			90.25000%	
Totals:	979,878,430		21,467,374	- 709,900	= 20,757,474	X 90.25000%	= 18,733,620

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			35,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000	35,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,000	26,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				61,000	61,000
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,625,000	2,625,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	257,000	257,000
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				2,882,000	2,882,000
Total Act 511, Current Taxes					2,943,000
Act 511 Tax Limit -->				974,411,034 X	12
				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>									
	Luzerne	19.7698	21.1172	6.82%	Yes	7.2%				
	Wyoming	98.6991	105.8054	7.20%	Yes	7.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,766,624
1200 Special Programs - Elementary / Secondary	7,771,094
1300 Vocational Education	1,209,022
1400 Other Instructional Programs - Elementary / Secondary	1,063,302
1500 Nonpublic School Programs	40,444
Total Instruction	\$29,850,486
2000 Support Services	
2100 Support Services - Students	1,279,570
2200 Support Services - Instructional Staff	358,021
2300 Support Services - Administration	2,292,105
2400 Support Services - Pupil Health	866,519
2500 Support Services - Business	384,502
2600 Operation and Maintenance of Plant Services	4,530,484
2700 Student Transportation Services	3,337,639
2800 Support Services - Central	250,333
2900 Other Support Services	181,000
Total Support Services	\$13,480,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	653,894
3300 Community Services	111,926
Total Operation of Non-Instructional Services	\$765,820
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	149,629
5200 Interfund Transfers - Out	1,923,423
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,098,052
Total Estimated Expenditures and Other Financing Uses	\$46,202,031

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,906,239
200 Personnel Services - Employee Benefits	6,845,758
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,429,100
600 Supplies	506,327
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$19,766,624
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,121,515
200 Personnel Services - Employee Benefits	1,991,289
300 Purchased Professional and Technical Services	1,874,440
500 Other Purchased Services	704,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$7,771,094
1300 Vocational Education	
100 Personnel Services - Salaries	207,242
200 Personnel Services - Employee Benefits	145,067
500 Other Purchased Services	836,913
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,209,022
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	388,961
200 Personnel Services - Employee Benefits	246,070
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,063,302
1500 Nonpublic School Programs	
600 Supplies	40,444
Total Nonpublic School Programs	\$40,444
Total Instruction	\$29,850,486
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	625,754
200 Personnel Services - Employee Benefits	506,521

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	131,695
500 Other Purchased Services	1,900
600 Supplies	5,200
700 Property	7,500
800 Other Objects	1,000
Total Support Services - Students	\$1,279,570
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	88,797
200 Personnel Services - Employee Benefits	73,930
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	87,861
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$358,021
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,083,233
200 Personnel Services - Employee Benefits	820,692
300 Purchased Professional and Technical Services	235,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
Total Support Services - Administration	\$2,292,105
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	351,605
200 Personnel Services - Employee Benefits	243,064
300 Purchased Professional and Technical Services	268,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	\$866,519
2500 Support Services - Business	
100 Personnel Services - Salaries	94,339
200 Personnel Services - Employee Benefits	102,326
300 Purchased Professional and Technical Services	161,237
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$384,502

<u>Description</u>	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,636,408
200 Personnel Services - Employee Benefits	1,176,460
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	544,168
500 Other Purchased Services	317,348
600 Supplies	592,600
700 Property	164,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,530,484
2700 Student Transportation Services	
100 Personnel Services - Salaries	73,363
200 Personnel Services - Employee Benefits	68,711
500 Other Purchased Services	3,194,565
800 Other Objects	1,000
Total Student Transportation Services	\$3,337,639
2800 Support Services - Central	
100 Personnel Services - Salaries	95,935
200 Personnel Services - Employee Benefits	77,398
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$250,333
2900 Other Support Services	
500 Other Purchased Services	31,000
700 Property	150,000
Total Other Support Services	\$181,000
Total Support Services	\$13,480,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	263,000
200 Personnel Services - Employee Benefits	112,643
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	109,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$653,894
3300 Community Services	
100 Personnel Services - Salaries	68,000
200 Personnel Services - Employee Benefits	3,426
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000

Description	Amount
Total Community Services	\$111,926
Total Operation of Non-Instructional Services	\$765,820
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	22,723
900 Other Uses of Funds	126,906
Total Debt Service / Other Expenditures and Financing Uses	\$149,629
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,923,423
Total Interfund Transfers - Out	\$1,923,423
5900 Budgetary Reserve	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,098,052
TOTAL EXPENDITURES	\$46,202,031

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	6,800,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	6,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	57,500	56,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	145,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,072,500	\$5,257,000

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	\$7,072,500	\$5,257,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	20,170,000	18,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	26,658	22,807
0540 Accumulated Compensated Absences	610,000	620,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	6,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,806,658	\$25,567,807
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	\$25,806,658	\$25,567,807
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Short-Term Payables

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,100,000	1,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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	\$1,100,000	\$1,200,000
TOTAL INDEBTEDNESS	\$26,906,658	\$26,767,807

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,219,399
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,219,399
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,259,899