

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/06/2024



President of the Board - Original Signature Required

5/6/2024

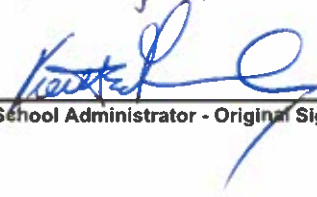
Date



Secretary of the Board - Original Signature Required

5/6/24

Date



Chief School Administrator - Original Signature Required

5/6/24

Date

Kerriann Horan

(570)226-4557

Extn :3000

Contact Person

Telephone

Extension

horanke@wallenpaupack.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
--	------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$90166165
Ending Unassigned Fund Balance	\$2235647
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.47%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2024

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

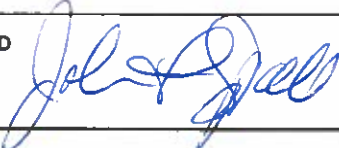
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
--	-------------------------	----------------------------------

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 5/6/24
---	-----------------------

**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.	Due to many uncertainties facing the District, these funds are necessary for unforeseen expenses to the District.
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.	To offset future tax increases due to continued cost associated with special education, cyber school cost and contractual obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Heath Insurances, PSERS and GASB. The Board approves a resolution to commit funds to handle increases with our self funded health insurance projections by PSERS Retirement fund.

<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	6,218,586
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,961,581
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,180,167</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	64,345,800
7000 Revenue from State Sources	22,855,187
8000 Revenue from Federal Sources	1,239,244
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$88,440,231</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$98,620,398</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	57,260,100
6112 Interim Real Estate Taxes	95,500
6113 Public Utility Realty Taxes	56,000
6114 Payments in Lieu of Current Taxes - State / Local	82,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,262,496
6500 Earnings on Investments	600,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	867,304
6910 Rentals	29,400
6940 Tuition from Patrons	675,000
6990 Refunds and Other Miscellaneous Revenue	3,000

REVENUE FROM LOCAL SOURCES \$64,345,800

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,307,812
7112 Basic Education Funding-Social Security	1,486,959
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	130,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	1,960,436
7311 Pupil Transportation Subsidy	1,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7340 State Property Tax Reduction Allocation	2,055,245
7360 Safe Schools	134,810
7505 Ready to Learn Block Grant	307,523
7820 State Share of Retirement Contributions	6,469,402

REVENUE FROM STATE SOURCES \$22,855,187

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	787,388
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,027
8517 Title IV - 21st Century Schools	51,829
8521 Vocational Education - Operating Expenditures	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,239,244
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,440,231

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$57,274,955

Amount of Tax Relief for Homestead Exclusions

\$2,055,245

Total Approx. Tax Revenue:

\$59,330,200

Approx. Tax Levy for Tax Rate Calculation:

\$63,974,115

Pike

Wayne

Total

2023-24 Data

a. Assessed Value

\$503,645,950

\$2,011,298,565

\$2,514,944,515

b. Real Estate Mills

80.2906

9.9723

I. 2024-25 Data

c. 2022 STEB Market Value

\$3,101,700,626

\$1,521,922,318

\$4,623,622,944

d. Assessed Value

\$505,844,010

\$2,029,146,551

\$2,534,990,561

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2023-24 Calculations

f. 2023-24 Tax Levy

\$40,438,036

\$20,057,273

\$60,495,309

(a * b)

2024-25 Calculations

II.

g. Percent of Total Market Value

67.08377%

32.91623%

100.00000%

h. Rebalanced 2023-24 Tax Levy

\$40,582,534

\$19,912,775

\$60,495,309

(f Total * g)

i. Base Mills Subject to Index

80.5775

9.9723

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

92.50000%

92.50000%

92.50000%

k. Tax Levy Needed

\$42,916,248

\$21,057,867

\$63,974,115

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

84.8400

10.3700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$42,915,806

\$21,042,250

\$63,958,056

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$61,902,811

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$57,260,100

(n * Est. Pct. Collection)

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$57,274,955

Amount of Tax Relief for Homestead Exclusions

\$2,055,245

Total Approx. Tax Revenue:

\$59,330,200

Approx. Tax Levy for Tax Rate Calculation:

\$63,974,115

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	84.8481	10.5008	
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)	\$42,919,903	\$21,307,662	\$64,227,565
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 * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,404.00	\$27,853.00	
Number of Homestead/Farmstead Properties	4968	2113	7081
Median Assessed Value of Homestead Properties			\$57,000

Act 1 Index (current): 5.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$57,274,955

Amount of Tax Relief for Homestead Exclusions \$2,055,245

Total Approx. Tax Revenue: \$59,330,200

Approx. Tax Levy for Tax Rate Calculation: \$63,974,115

	Pike	Wayne		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,055,245	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,055,245

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>
Pike	505,844,010	84.8400	42,915,806			92.50000%	
Wayne	2,029,146,551	10.3700	21,042,250			92.50000%	
Totals:	2,534,990,561		63,958,056	- 2,055,245 =	61,902,811 X	92.50000% =	57,260,100

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
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			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		4,623,622,944 X	12
		Market Value	Mills
			55,483,475
			(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>									
	Pike	80.5775	84.8400	5.29%	Yes	5.3%				
	Wayne	9.9723	10.3700	3.99%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes					5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,336,882
1200 Special Programs - Elementary / Secondary	13,533,274
1300 Vocational Education	1,733,905
1400 Other Instructional Programs - Elementary / Secondary	213,642
Total Instruction	\$51,817,703
2000 Support Services	
2100 Support Services - Students	4,722,867
2200 Support Services - Instructional Staff	2,867,550
2300 Support Services - Administration	4,320,063
2400 Support Services - Pupil Health	801,772
2500 Support Services - Business	1,021,951
2600 Operation and Maintenance of Plant Services	6,812,811
2700 Student Transportation Services	5,407,440
2800 Support Services - Central	1,914,296
2900 Other Support Services	222,304
Total Support Services	\$28,091,054
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,224,478
3300 Community Services	651,192
Total Operation of Non-Instructional Services	\$3,875,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,281,738
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,381,738
Total Estimated Expenditures and Other Financing Uses	\$90,166,165

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,898,193
200 Personnel Services - Employee Benefits	14,929,199
300 Purchased Professional and Technical Services	325,000
400 Purchased Property Services	11,536
500 Other Purchased Services	1,591,821
600 Supplies	578,352
800 Other Objects	2,781
Total Regular Programs - Elementary / Secondary	\$36,336,882
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,068,905
200 Personnel Services - Employee Benefits	5,171,630
300 Purchased Professional and Technical Services	684,500
400 Purchased Property Services	2,112
500 Other Purchased Services	1,549,258
600 Supplies	56,134
800 Other Objects	735
Total Special Programs - Elementary / Secondary	\$13,533,274
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	951,146
200 Personnel Services - Employee Benefits	660,201
400 Purchased Property Services	13,822
500 Other Purchased Services	824
600 Supplies	107,702
800 Other Objects	210
Total Vocational Education	\$1,733,905
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	122,993
200 Personnel Services - Employee Benefits	80,817
500 Other Purchased Services	8,825
600 Supplies	1,007
Total Other Instructional Programs - Elementary / Secondary	\$213,642
Total Instruction	\$51,817,703
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,679,189
200 Personnel Services - Employee Benefits	1,961,203
300 Purchased Professional and Technical Services	45,975
400 Purchased Property Services	541
500 Other Purchased Services	9,785
600 Supplies	22,308
800 Other Objects	3,866
Total Support Services - Students	\$4,722,867

2024-2025 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

Printed 5/6/2024 12:41:24 PM

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,434,335
200 Personnel Services - Employee Benefits	1,342,966
300 Purchased Professional and Technical Services	6,206
400 Purchased Property Services	1,236
500 Other Purchased Services	10,815
600 Supplies	68,902
800 Other Objects	3,090
Total Support Services - Instructional Staff	\$2,867,550
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,322,264
200 Personnel Services - Employee Benefits	1,638,558
300 Purchased Professional and Technical Services	119,076
400 Purchased Property Services	2,575
500 Other Purchased Services	157,366
600 Supplies	42,674
800 Other Objects	37,550
Total Support Services - Administration	\$4,320,063
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	419,827
200 Personnel Services - Employee Benefits	333,438
300 Purchased Professional and Technical Services	28,800
400 Purchased Property Services	2,472
600 Supplies	17,235
Total Support Services - Pupil Health	\$801,772
2500 Support Services - Business	
100 Personnel Services - Salaries	496,591
200 Personnel Services - Employee Benefits	391,834
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	2,120
500 Other Purchased Services	64,130
600 Supplies	10,176
800 Other Objects	1,600
Total Support Services - Business	\$1,021,951
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,351,370
200 Personnel Services - Employee Benefits	2,275,494
300 Purchased Professional and Technical Services	143,100
400 Purchased Property Services	1,025,542
500 Other Purchased Services	158,800
600 Supplies	857,980
800 Other Objects	525
Total Operation and Maintenance of Plant Services	\$6,812,811
2700 Student Transportation Services	
100 Personnel Services - Salaries	139,080

2024-2025 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

Printed 5/6/2024 12:41:24 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	84,288
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	40,000
500 Other Purchased Services	4,635,500
600 Supplies	495,572
700 Property	5,000
Total Student Transportation Services	\$5,407,440
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	691,319
200 Personnel Services - Employee Benefits	467,243
300 Purchased Professional and Technical Services	155,909
400 Purchased Property Services	44,545
500 Other Purchased Services	21,630
600 Supplies	532,450
800 Other Objects	1,200
Total Support Services - Central	\$1,914,296
2900 <u>Other Support Services</u>	
500 Other Purchased Services	82,000
800 Other Objects	140,304
Total Other Support Services	\$222,304
Total Support Services	\$28,091,054
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,865,028
200 Personnel Services - Employee Benefits	854,419
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	41,097
500 Other Purchased Services	230,795
600 Supplies	123,745
800 Other Objects	32,394
Total Student Activities	\$3,224,478
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	392,497
200 Personnel Services - Employee Benefits	216,083
300 Purchased Professional and Technical Services	2,142
500 Other Purchased Services	7,910
600 Supplies	32,560
Total Community Services	\$651,192
Total Operation of Non-Instructional Services	\$3,875,670
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,654,838
900 Other Uses of Funds	626,900

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,281,738
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,381,738
TOTAL EXPENDITURES	\$90,166,165

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,965,000	4,000,000
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	526,125	776,000
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	\$4,491,125	\$4,776,000

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	\$4,491,125	\$4,776,000
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General 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 General Fund

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

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	4,350,000	4,450,000
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	\$4,350,000	\$4,450,000
TOTAL INDEBTEDNESS	\$4,350,000	\$4,450,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,218,586
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,235,647
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,454,233
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,554,233