

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joshua Latore

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilmington Area SD	COUNTY : Lawrence	AUN : 104378003
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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	\$23624882
Ending Unassigned Fund Balance	\$36199
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.15%

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
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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 : Wilmington Area SD	County : Lawrence	AUN Number : 104378003
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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
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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 budgetary reserve amount is held for expenses that may arise during the school year.
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 unassigned fund balance is maintained to cover future year budget shortfalls.
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 assigned balance is maintained to cover future cost increases in PSERS, OPEB, healthcare, and capital improvements.

<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	4,974,679
0850 Unassigned Fund Balance	680,796
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,655,475</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,471,025
7000 Revenue from State Sources	12,160,745
8000 Revenue from Federal Sources	758,367
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,390,137</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,045,612</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,166,874
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	25,773
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,000
6150 Current Act 511 Taxes - Proportional Assessments	1,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	318,500
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6910 Rentals	15,000
6940 Tuition from Patrons	84,900
6990 Refunds and Other Miscellaneous Revenue	92,978

REVENUE FROM LOCAL SOURCES \$9,471,025

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,469,168
7160 Tuition for Orphans Subsidy	38,000
7220 Vocational Education	85,000
7271 Special Education funds for School-Aged Pupils	1,180,557
7311 Pupil Transportation Subsidy	1,110,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	566,429
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	574,099
7505 Ready to Learn Block Grant	219,259
7810 State Share of Social Security and Medicare Taxes	335,960
7820 State Share of Retirement Contributions	1,479,273

REVENUE FROM STATE SOURCES \$12,160,745

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	445,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	38,367
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	175,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$758,367
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,390,137
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Act 1 Index (current): 6.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$7,166,962		
Amount of Tax Relief for Homestead Exclusions	<u>\$574,099</u>		
Total Approx. Tax Revenue:	\$7,741,061		
Approx. Tax Levy for Tax Rate Calculation:	\$8,039,684		

	Lawrence	Mercer	Total
2023-24 Data			
a. Assessed Value	\$443,685,125	\$15,823,150	\$459,508,275
b. Real Estate Mills	15.7480	65.8550	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$579,134,613	\$84,066,822	\$663,201,435
d. Assessed Value	\$445,802,365	\$16,456,950	\$462,259,315
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$6,987,153	\$1,042,034	\$8,029,187
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	87.32409%	12.67591%	100.00000%
II.			
h. Rebalanced 2023-24 Tax Levy	\$7,011,414	\$1,017,773	\$8,029,187
(f Total * g)			
i. Base Mills Subject to Index	15.8026	65.8550	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%	96.00000%
k. Tax Levy Needed	\$7,020,581	\$1,019,103	\$8,039,684
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	15.7480	61.9250	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$7,020,496	\$1,019,097	\$8,039,593
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,465,494
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,166,874
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,166,962

Amount of Tax Relief for Homestead Exclusions

\$574,099

Total Approx. Tax Revenue:

\$7,741,061

Approx. Tax Levy for Tax Rate Calculation:

\$8,039,684

Lawrence

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index

16.8455

70.2014

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$7,509,764

\$1,155,301

\$8,665,065

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

V.

Assessed Value Exclusion per Homestead

\$15,494.00

\$3,940.25

Number of Homestead/Farmstead Properties

2042

341

2383

Median Assessed Value of Homestead Properties

\$107,100

Act 1 Index (current): 6.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

3

Approx. Tax Revenue from RE Taxes:

\$7,166,962

Amount of Tax Relief for Homestead Exclusions

\$574,099

Total Approx. Tax Revenue:

\$7,741,061

Approx. Tax Levy for Tax Rate Calculation:

\$8,039,684

Lawrence

Mercer

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$574,099

Lowering RE Tax Rate

\$0

\$574,099

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$574,099

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>
Lawrence	445,802,365	15.7480	7,020,496			96.00000%	
Mercer	16,456,950	61.9250	1,019,097			96.00000%	
Totals:	462,259,315		8,039,593	- 574,099 =	7,465,494 X	96.00000% =	7,166,874

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	30,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	28,000
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			58,000
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%	1,180,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000
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			1,275,000
Total Act 511, Current Taxes			1,333,000
Act 511 Tax Limit -->		663,201,435 X	12
		Market Value	Mills
			7,958,417
			(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>									
	Lawrence	15.8026	15.7480	-0.33%	Yes	6.6%				
	Mercer	65.8550	61.9250	-5.95%	Yes	6.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,127,720
1200 Special Programs - Elementary / Secondary	3,538,627
1300 Vocational Education	634,424
1400 Other Instructional Programs - Elementary / Secondary	9,193
Total Instruction	\$13,309,964
2000 Support Services	
2100 Support Services - Students	622,400
2200 Support Services - Instructional Staff	622,365
2300 Support Services - Administration	1,230,167
2400 Support Services - Pupil Health	302,856
2500 Support Services - Business	380,091
2600 Operation and Maintenance of Plant Services	1,734,944
2700 Student Transportation Services	1,987,180
2800 Support Services - Central	504,756
2900 Other Support Services	15,000
Total Support Services	\$7,399,759
3000 Operation of Non-Instructional Services	
3200 Student Activities	728,807
Total Operation of Non-Instructional Services	\$728,807
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,121,330
5900 Budgetary Reserve	41,022
Total Other Expenditures and Financing Uses	\$2,162,352
Total Estimated Expenditures and Other Financing Uses	\$23,624,882

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,743,525
200 Personnel Services - Employee Benefits	3,458,622
300 Purchased Professional and Technical Services	23,628
400 Purchased Property Services	31,830
500 Other Purchased Services	473,582
600 Supplies	321,533
700 Property	75,000
Total Regular Programs - Elementary / Secondary	\$9,127,720
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,354,547
200 Personnel Services - Employee Benefits	1,023,244
300 Purchased Professional and Technical Services	277,550
400 Purchased Property Services	3,664
500 Other Purchased Services	854,347
600 Supplies	25,275
Total Special Programs - Elementary / Secondary	\$3,538,627
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	172,194
200 Personnel Services - Employee Benefits	146,761
400 Purchased Property Services	2,000
500 Other Purchased Services	288,650
600 Supplies	22,682
800 Other Objects	2,137
Total Vocational Education	\$634,424
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,093
500 Other Purchased Services	2,100
Total Other Instructional Programs - Elementary / Secondary	\$9,193
Total Instruction	\$13,309,964
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	372,584
200 Personnel Services - Employee Benefits	230,616
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	3,250
600 Supplies	12,750
Total Support Services - Students	\$622,400
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	338,902
200 Personnel Services - Employee Benefits	256,859
500 Other Purchased Services	75

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	25,779
800 Other Objects	750
Total Support Services - Instructional Staff	\$622,365
2300 Support Services - Administration	
100 Personnel Services - Salaries	490,177
200 Personnel Services - Employee Benefits	431,634
300 Purchased Professional and Technical Services	216,383
400 Purchased Property Services	4,500
500 Other Purchased Services	47,923
600 Supplies	23,050
700 Property	2,000
800 Other Objects	14,500
Total Support Services - Administration	\$1,230,167
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	158,800
200 Personnel Services - Employee Benefits	117,744
300 Purchased Professional and Technical Services	559
400 Purchased Property Services	1,300
500 Other Purchased Services	633
600 Supplies	22,820
700 Property	1,000
Total Support Services - Pupil Health	\$302,856
2500 Support Services - Business	
100 Personnel Services - Salaries	177,942
200 Personnel Services - Employee Benefits	125,064
300 Purchased Professional and Technical Services	41,700
500 Other Purchased Services	11,000
600 Supplies	22,885
700 Property	500
800 Other Objects	1,000
Total Support Services - Business	\$380,091
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	570,604
200 Personnel Services - Employee Benefits	451,763
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	471,930
500 Other Purchased Services	84,747
600 Supplies	152,150
700 Property	2,500
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$1,734,944
2700 Student Transportation Services	
500 Other Purchased Services	1,785,000
600 Supplies	202,180
Total Student Transportation Services	\$1,987,180

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	80,156
200 Personnel Services - Employee Benefits	67,858
300 Purchased Professional and Technical Services	251,659
400 Purchased Property Services	35,000
600 Supplies	65,943
700 Property	4,140
Total Support Services - Central	\$504,756
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000
Total Support Services	\$7,399,759
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	332,442
200 Personnel Services - Employee Benefits	164,771
300 Purchased Professional and Technical Services	31,800
400 Purchased Property Services	39,902
500 Other Purchased Services	105,984
600 Supplies	53,908
Total Student Activities	\$728,807
Total Operation of Non-Instructional Services	\$728,807
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	581,330
900 Other Uses of Funds	1,540,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,121,330
5900 <u>Budgetary Reserve</u>	
800 Other Objects	41,022
Total Budgetary Reserve	\$41,022
Total Other Expenditures and Financing Uses	\$2,162,352
TOTAL EXPENDITURES	\$23,624,882

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,500,000	1,500,000
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	210,000	205,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	475,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	24,000	24,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,294,000	\$2,314,000
TOTAL CASH AND INVESTMENTS	\$2,294,000	\$2,314,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	17,126,691	17,767,289
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	340,660	360,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,694,055	3,575,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,161,406	\$21,702,289

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$21,161,406	\$21,702,289

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	\$21,161,406	\$21,702,289
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,384,531
0850 Unassigned Fund Balance	36,199
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,420,730
5900 Budgetary Reserve	41,022
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,461,752