

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

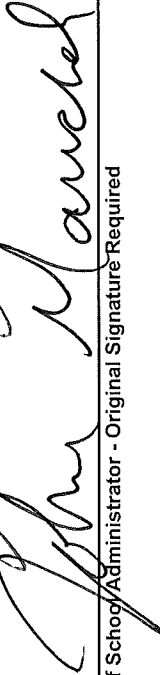
Date of Adoption of the General Fund Budget: 06/26/2024



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Antoinette Lopatka

Contact Person

alopatka@dunmoreschoolidistrict.net

Email Address

6/26/24

Date

6/26/24

Date

6/26/24

Date

(570)343-2110

Telephone

Extn :415

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dunmore SD	COUNTY : Lackawanna	AUN : 119352203
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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%

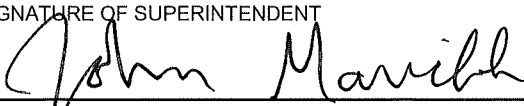
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes
No

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

Total Budgeted Expenditures	\$27395635
Ending Unassigned Fund Balance	\$973256
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.55%

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 8/19/24
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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 : Dunmore SD	County : Lackawanna	AUN Number : 119352203
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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 5/15/24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Always budget a reserve amount for unforeseen expenditures that may arise
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 FB is what is remaining after the committed is set aside
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for Healthcare \$250,000 and PSERS expense \$500,000

<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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	655,309
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,155,309</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,704,518
7000 Revenue from State Sources	10,584,656
8000 Revenue from Federal Sources	424,408
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,713,582</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,868,891</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,088,518
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000
6150 Current Act 511 Taxes - Proportional Assessments	2,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	3,000

REVENUE FROM LOCAL SOURCES \$15,704,518

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,712,721
7112 Basic Education Funding-Social Security	420,000
7271 Special Education funds for School-Aged Pupils	1,124,706
7311 Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	512,229
7360 Safe Schools	153,000
7505 Ready to Learn Block Grant	450,000
7820 State Share of Retirement Contributions	1,985,000

REVENUE FROM STATE SOURCES \$10,584,656

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	302,766
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,387
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,000
8517 Title IV - 21st Century Schools	26,755
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$424,408
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,713,582

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,088,518

Amount of Tax Relief for Homestead Exclusions \$513,618

Total Approx. Tax Revenue: \$12,602,136

Approx. Tax Levy for Tax Rate Calculation: \$13,373,744

Lackawanna

Total

2023-24 Data		
a. Assessed Value	\$86,795,740	\$86,795,740
b. Real Estate Mills	144.4918	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$794,881,984	\$794,881,984
d. Assessed Value	\$86,582,912	\$86,582,912
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$12,541,273	\$12,541,273
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$12,541,273	\$12,541,273
(f Total * g)		
i. Base Mills Subject to Index	144.4918	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$13,373,744	\$13,373,744
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	154.4617	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,373,744	\$13,373,744
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,860,126
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,088,518
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,088,518	
Amount of Tax Relief for Homestead Exclusions	<u>\$513,618</u>	
Total Approx. Tax Revenue:	\$12,602,136	
Approx. Tax Levy for Tax Rate Calculation:	\$13,373,744	

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	154.4617	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,373,744	\$13,373,744
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	\$1,352.00	
Number of Homestead/Farmstead Properties	2461	2461
Median Assessed Value of Homestead Properties		\$12,988

Act 1 Index (current): 6.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,088,518
Amount of Tax Relief for Homestead Exclusions	<u>\$513,618</u>
Total Approx. Tax Revenue:	\$12,602,136
Approx. Tax Levy for Tax Rate Calculation:	\$13,373,744
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$512,229	Lowering RE Tax Rate	\$0	\$512,229
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,389			\$1,389
Amount of Tax Relief from State/Local Sources				\$513,618

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>
Lackawanna	86,582,912	154.4617	13,373,744			94.00000%	
Totals:	86,582,912		13,373,744	513,618 =	12,860,126 X	94.00000% =	12,088,518

	<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	\$5.00	\$0.00	40,000
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 40,000 40,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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 2,475,000 2,475,000

Total Act 511, Current Taxes 2,515,000

Act 511 Tax Limit -->	794,881,984 X	12	9,538,584
	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> Lackawanna	144.4918	154.4617	6.90%	Yes	6.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				

LEA : 119352203 Dunmore SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,400,278
1200 Special Programs - Elementary / Secondary	4,470,164
1300 Vocational Education	825,729
1400 Other Instructional Programs - Elementary / Secondary	32,450
Total Instruction	\$17,728,621
2000 Support Services	
2100 Support Services - Students	1,206,797
2200 Support Services - Instructional Staff	954,691
2300 Support Services - Administration	1,859,083
2400 Support Services - Pupil Health	309,668
2500 Support Services - Business	510,243
2600 Operation and Maintenance of Plant Services	2,150,997
2700 Student Transportation Services	917,821
2900 Other Support Services	21,000
Total Support Services	\$7,930,300
3000 Operation of Non-Instructional Services	
3200 Student Activities	891,714
3300 Community Services	40,000
Total Operation of Non-Instructional Services	\$931,714
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	555,000
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$805,000
Total Estimated Expenditures and Other Financing Uses	\$27,395,635

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,298,849
200 Personnel Services - Employee Benefits	4,964,029
300 Purchased Professional and Technical Services	241,900
400 Purchased Property Services	4,500
500 Other Purchased Services	510,000
600 Supplies	357,000
700 Property	20,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$12,400,278
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,468,267
200 Personnel Services - Employee Benefits	1,181,897
300 Purchased Professional and Technical Services	851,000
500 Other Purchased Services	906,500
600 Supplies	41,000
700 Property	21,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$4,470,164
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	198,150
200 Personnel Services - Employee Benefits	158,439
500 Other Purchased Services	435,140
600 Supplies	33,000
700 Property	1,000
Total Vocational Education	\$825,729
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,450
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$32,450
Total Instruction	\$17,728,621
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	577,300
200 Personnel Services - Employee Benefits	491,397
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,500
600 Supplies	12,000
700 Property	1,600
800 Other Objects	1,000
Total Support Services - Students	\$1,206,797

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	434,307
200 Personnel Services - Employee Benefits	375,939
300 Purchased Professional and Technical Services	91,045
400 Purchased Property Services	3,780
500 Other Purchased Services	2,500
600 Supplies	27,000
700 Property	20,000
800 Other Objects	120
Total Support Services - Instructional Staff	\$954,691
2300 Support Services - Administration	
100 Personnel Services - Salaries	835,372
200 Personnel Services - Employee Benefits	667,283
300 Purchased Professional and Technical Services	247,900
400 Purchased Property Services	4,800
500 Other Purchased Services	54,310
600 Supplies	35,000
800 Other Objects	14,418
Total Support Services - Administration	\$1,859,083
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	164,650
200 Personnel Services - Employee Benefits	128,593
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	150
500 Other Purchased Services	350
600 Supplies	5,250
800 Other Objects	75
Total Support Services - Pupil Health	\$309,668
2500 Support Services - Business	
100 Personnel Services - Salaries	226,527
200 Personnel Services - Employee Benefits	188,716
300 Purchased Professional and Technical Services	64,550
400 Purchased Property Services	4,250
500 Other Purchased Services	16,950
600 Supplies	5,250
700 Property	3,000
800 Other Objects	1,000
Total Support Services - Business	\$510,243
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	489,229
200 Personnel Services - Employee Benefits	390,268
400 Purchased Property Services	560,000
500 Other Purchased Services	45,500
600 Supplies	626,000
700 Property	40,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,150,997
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	7,821
500 Other Purchased Services	900,000
Total Student Transportation Services	\$917,821
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,000
Total Other Support Services	\$21,000
Total Support Services	\$7,930,300
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	329,525
200 Personnel Services - Employee Benefits	138,449
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	14,000
500 Other Purchased Services	49,040
600 Supplies	180,000
800 Other Objects	700
Total Student Activities	\$891,714
3300 <u>Community Services</u>	
500 Other Purchased Services	40,000
Total Community Services	\$40,000
Total Operation of Non-Instructional Services	\$931,714
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	555,000
Total Debt Service / Other Expenditures and Financing Uses	\$555,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$805,000
TOTAL EXPENDITURES	\$27,395,635

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	600,000	300,000
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	800,000	800,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,400,000	\$3,100,000

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	\$4,400,000	\$3,100,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	8,083,000	7,737,000
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	\$8,083,000	\$7,737,000

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	\$8,083,000	\$7,737,000
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	338,000	346,000
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	\$338,000	\$346,000
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TOTAL INDEBTEDNESS	\$8,421,000	\$8,083,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	973,256
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,473,256
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,638,256