

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

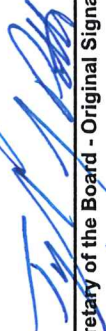
Date of Adoption of the General Fund Budget: 06/04/2024



President of the Board - Original Signature Required

Date

6/4/2024



Secretary of the Board - Original Signature Required

Date

6/4/2024



Chief School Administrator - Original Signature Required

Date

6/4/2024

Tyler J Potts

Contact Person

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Telephone

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Extension

tpotts@wrsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Warrior Run SD	COUNTY : Northumberland	AUN : 116498003
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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	\$28674427
Ending Unassigned Fund Balance	\$1074801
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.74%

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 <i>Jhor R Edmiston</i>	DATE <i>6/4/2024</i>
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Warrior Run SD	County : Northumberland	AUN Number : 116498003
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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 4/22/2024
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments and any other unforeseeable expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Contingency for continued increase in salaries/health care, PSERS, technology and future projects.

<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	9,513,991
0850 Unassigned Fund Balance	1,443,868
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,957,859</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,301,591
7000 Revenue from State Sources	13,321,769
8000 Revenue from Federal Sources	482,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,105,360</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,063,219</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,999,028
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,800
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	33,132
6140 Current Act 511 Taxes - Flat Rate Assessments	33,131
6150 Current Act 511 Taxes - Proportional Assessments	4,080,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	438,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	302,500
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$14,301,591

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,899,836
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,225,040
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	185,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	603,466
7505 Ready to Learn Block Grant	259,427
7810 State Share of Social Security and Medicare Taxes	405,000
7820 State Share of Retirement Contributions	1,950,000

REVENUE FROM STATE SOURCES \$13,321,769

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	401,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	49,000

Amount

REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	32,000
REVENUE FROM FEDERAL SOURCES	\$482,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,105,360

AUN: 116498003 Warrior Run SD

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

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Act 1 Index (current): 7.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$9,000,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$603,515</u>			
Total Approx. Tax Revenue:	\$9,603,515			
Approx. Tax Levy for Tax Rate Calculation:	\$10,307,019			

	Montour	Northumberland	Union	Total
<hr/>				
I. 2023-24 Data				
a. Assessed Value	\$155,066,540	\$92,239,712	\$60,212,010	\$307,518,262
b. Real Estate Mills	14.8900	74.5700	12.4000	
I. 2024-25 Data				
c. 2022 STEB Market Value	\$191,549,575	\$592,426,280	\$59,403,846	\$843,379,701
d. Assessed Value	\$156,057,540	\$92,213,812	\$58,642,030	\$306,913,382
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
<hr/>				
2023-24 Calculations				
f. 2023-24 Tax Levy	\$2,308,941	\$6,878,315	\$746,629	\$9,933,885
(a * b)				
2024-25 Calculations				
g. Percent of Total Market Value	22.71214%	70.24431%	7.04355%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$2,256,198	\$6,977,989	\$699,698	\$9,933,885
(f Total * g)				
i. Base Mills Subject to Index	14.8900	75.6505	12.4000	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
<hr/>				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	92.75000%	92.75000%	92.75000%	92.75000%
k. Tax Levy Needed	\$2,340,945	\$7,240,094	\$725,980	\$10,307,019
(Approx. Tax Levy * g)				
I. 2024-25 Real Estate Tax Rate	15.0000	78.5100	12.3700	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$2,340,863	\$7,239,706	\$725,402	\$10,305,971
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$9,702,456
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$8,999,028
(n * Est. Pct. Collection)				

Act 1 Index (current): 7.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,000,000

Amount of Tax Relief for Homestead Exclusions

\$603,515

Total Approx. Tax Revenue:

\$9,603,515

Approx. Tax Levy for Tax Rate Calculation:

\$10,307,019

	Montour	Northumberland	Union	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	15.9323	80.9460	13.2680	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,486,356	\$7,464,339	\$778,062	\$10,728,757
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$12,187.00	\$2,328.00	\$14,773.00	
Number of Homestead/Farmstead Properties	679	2488	155	3322
Median Assessed Value of Homestead Properties				\$86,225

Act 1 Index (current): 7.0%

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

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$9,000,000

Amount of Tax Relief for Homestead Exclusions \$603,515

Total Approx. Tax Revenue: \$9,603,515

Approx. Tax Levy for Tax Rate Calculation: \$10,307,019

	Montour	Northumberland	Union	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$603,466	Lowering RE Tax Rate	\$0	\$603,466
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$49			\$49
Amount of Tax Relief from State/Local Sources					\$603,515

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>
Montour	156,057,540	15.0000	2,340,863			92.75000%	
Northumberland	92,213,812	78.5100	7,239,706			92.75000%	
Union	58,642,030	12.3700	725,402			92.75000%	
Totals:	306,913,382		10,305,971	- 603,515	= 9,702,456	X 92.75000%	= 8,999,028

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,132
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	\$5.00	\$0.00	33,131
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 33,131 33,131

	<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	1.300%	0.000%	3,900,000	3,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
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 4,080,000 4,080,000

Total Act 511, Current Taxes 4,113,131

Act 511 Tax Limit -->	843,379,701 X	12	10,120,556
	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>									
	Montour	14.8900	15.0000	0.74%	Yes	7.0%				
	Northumberland	75.6505	78.5100	3.78%	Yes	7.0%				
	Union	12.4000	12.3700	-0.23%	Yes	7.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,181,581
1200 Special Programs - Elementary / Secondary	3,640,476
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	40,000
1700 Higher Education Programs for Secondary Students	10,000
Total Instruction	\$16,272,057
2000 Support Services	
2100 Support Services - Students	1,148,995
2200 Support Services - Instructional Staff	1,052,036
2300 Support Services - Administration	1,376,642
2400 Support Services - Pupil Health	432,254
2500 Support Services - Business	444,283
2600 Operation and Maintenance of Plant Services	2,416,954
2700 Student Transportation Services	1,676,952
2800 Support Services - Central	566,496
Total Support Services	\$9,114,612
3000 Operation of Non-Instructional Services	
3200 Student Activities	663,710
Total Operation of Non-Instructional Services	\$663,710
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,224,048
Total Other Expenditures and Financing Uses	\$2,224,048
Total Estimated Expenditures and Other Financing Uses	\$28,674,427

2024-2025 Final General Fund Budget

LEA : 116498003 Warrior Run SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,309,317
200 Personnel Services - Employee Benefits	4,444,671
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	27,093
500 Other Purchased Services	611,725
600 Supplies	515,777
700 Property	6,423
800 Other Objects	16,575
Total Regular Programs - Elementary / Secondary	\$12,181,581
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,034,627
200 Personnel Services - Employee Benefits	1,272,957
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	4,000
600 Supplies	48,392
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,640,476
1300 <u>Vocational Education</u>	
500 Other Purchased Services	400,000
Total Vocational Education	\$400,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	40,000
Total Other Instructional Programs - Elementary / Secondary	\$40,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	10,000
Total Higher Education Programs for Secondary Students	\$10,000
Total Instruction	\$16,272,057
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	703,937
200 Personnel Services - Employee Benefits	441,416
600 Supplies	3,642
Total Support Services - Students	\$1,148,995
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	524,995
200 Personnel Services - Employee Benefits	449,653
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	16,200
600 Supplies	50,888
800 Other Objects	300
Total Support Services - Instructional Staff	\$1,052,036

<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	738,400
200 Personnel Services - Employee Benefits	512,515
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	24,800
600 Supplies	36,927
800 Other Objects	14,000
Total Support Services - Administration	\$1,376,642
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	231,065
200 Personnel Services - Employee Benefits	191,484
300 Purchased Professional and Technical Services	5,010
400 Purchased Property Services	75
600 Supplies	4,620
Total Support Services - Pupil Health	\$432,254
2500 Support Services - Business	
100 Personnel Services - Salaries	221,314
200 Personnel Services - Employee Benefits	160,202
300 Purchased Professional and Technical Services	32,800
400 Purchased Property Services	1,631
500 Other Purchased Services	5,000
600 Supplies	21,336
800 Other Objects	2,000
Total Support Services - Business	\$444,283
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	750,698
200 Personnel Services - Employee Benefits	619,676
400 Purchased Property Services	319,000
500 Other Purchased Services	213,380
600 Supplies	513,200
700 Property	1,000
Total Operation and Maintenance of Plant Services	\$2,416,954
2700 Student Transportation Services	
500 Other Purchased Services	1,673,052
600 Supplies	3,900
Total Student Transportation Services	\$1,676,952
2800 Support Services - Central	
100 Personnel Services - Salaries	212,427
200 Personnel Services - Employee Benefits	148,124
400 Purchased Property Services	24,535
500 Other Purchased Services	600
600 Supplies	180,810
Total Support Services - Central	\$566,496
Total Support Services	\$9,114,612

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<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	249,000
200 Personnel Services - Employee Benefits	111,568
300 Purchased Professional and Technical Services	85,667
400 Purchased Property Services	10,000
500 Other Purchased Services	93,575
600 Supplies	52,350
700 Property	45,000
800 Other Objects	16,550
Total Student Activities	\$663,710
Total Operation of Non-Instructional Services	\$663,710
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	300,000
700 Property	100,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,174,048
900 Other Uses of Funds	1,050,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,224,048
Total Other Expenditures and Financing Uses	\$2,224,048
TOTAL EXPENDITURES	\$28,674,427

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,000,000	10,000,000
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	22,500,000	22,500,000
Other Capital Projects Fund	500,000	
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	180,000	180,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,180,000	\$32,680,000

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	\$33,180,000	\$32,680,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	33,905,000	32,855,000
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	\$33,905,000	\$32,855,000

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	\$33,905,000	\$32,855,000
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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	\$33,905,000	\$32,855,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,313,991
0850 Unassigned Fund Balance	1,074,801
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,388,792

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,388,792
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