

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Charles Kamm

President of the Board - Original Signature Required

6-25-2024

Date

Jennifer Bullock

Secretary of the Board - Original Signature Required

6-25-2024

Date

Dino Tosi

Chief School Administrator - Original Signature Required

6-25-2024

Date

Robert Kachurak

Contact Person

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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 : Wyoming Valley West SD	COUNTY : Luzerne	AUN : 118409302
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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	\$92124137
Ending Unassigned Fund Balance	\$3296269
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.57%

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 6.25.2024
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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 : Wyoming Valley West SD	County : Luzerne	AUN Number : 118409302
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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 5-23-24
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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>
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.	For Contingency

<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		
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	39,315,320	
7000 Revenue from State Sources	48,906,361	
8000 Revenue from Federal Sources	4,798,725	
9000 Other Financing Sources	400,000	
Total Estimated Revenues And Other Financing Sources		<u>\$93,420,406</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$95,420,406</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,876,453
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	36,000
6114 Payments in Lieu of Current Taxes - State / Local	68,000
6120 Current Per Capita Taxes, Section 679	48,000
6140 Current Act 511 Taxes - Flat Rate Assessments	109,000
6150 Current Act 511 Taxes - Proportional Assessments	6,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,570,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	832,867
6910 Rentals	23,000
6940 Tuition from Patrons	25,000
6970 Services Provided Other Funds	150,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$39,315,320

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	28,930,364
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	5,012,115
7311 Pupil Transportation Subsidy	1,418,365
7312 Nonpublic and Charter School Pupil Transportation Subsidy	143,990
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	304,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	105,000
7340 State Property Tax Reduction Allocation	2,371,126
7505 Ready to Learn Block Grant	893,171
7810 State Share of Social Security and Medicare Taxes	1,725,181
7820 State Share of Retirement Contributions	7,902,940

REVENUE FROM STATE SOURCES \$48,906,361

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,336,956
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	242,382
8517 Title IV - 21st Century Schools	263,387
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	756,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$4,798,725
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	400,000
OTHER FINANCING SOURCES	\$400,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,420,406

Act 1 Index (current): 7.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,876,453

Amount of Tax Relief for Homestead Exclusions \$2,371,126

Total Approx. Tax Revenue: \$32,247,579

Approx. Tax Levy for Tax Rate Calculation: \$35,567,185

Luzerne

Total

2023-24 Data		
a. Assessed Value	\$1,921,213,000	\$1,921,213,000
b. Real Estate Mills	18.4807	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,854,205,692	\$1,854,205,692
d. Assessed Value	\$1,924,558,300	\$1,924,558,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$35,505,361	\$35,505,361
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$35,505,361	\$35,505,361
(f Total * g)		
i. Base Mills Subject to Index	18.4807	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$35,567,185	\$35,567,185
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	18.4807	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,567,185	\$35,567,185
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,196,059
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,876,453
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,876,453	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,371,126</u>	
Total Approx. Tax Revenue:	\$32,247,579	
Approx. Tax Levy for Tax Rate Calculation:	\$35,567,185	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9037	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,305,831	\$38,305,831
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	\$14,608.09	
Number of Homestead/Farmstead Properties	8783	8783
Median Assessed Value of Homestead Properties		\$93,800

Act 1 Index (current): 7.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,876,453
Amount of Tax Relief for Homestead Exclusions	<u>\$2,371,126</u>
Total Approx. Tax Revenue:	\$32,247,579
Approx. Tax Levy for Tax Rate Calculation:	\$35,567,185

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,371,126	Lowering RE Tax Rate	\$0	\$2,371,126
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,371,126

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>
Luzerne	1,924,558,300	18.4807	35,567,185			90.00000%	
Totals:	1,924,558,300		35,567,185	- 2,371,126	= 33,196,059	X 90.00000%	= 29,876,453

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		48,000
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	48,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	61,000
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 109,000 109,000

	<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%	4,500,000	4,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.03000	0.000	800,000	800,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.09000	0.000	400,000	400,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,350,000 6,350,000

Total Act 511, Current Taxes 6,459,000

Act 511 Tax Limit -->	1,854,205,692	X	12	22,250,468
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Luzerne	18.4807	18.4807	0.00%	Yes	7.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6155	Current Act 511 Business Privilege Taxes	0.0300	0.03000	0.00%	Yes	7.7%				
6157	Current Act 511 Mercantile Taxes	0.0900	0.09000	0.00%	Yes	7.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,778,809
1200 Special Programs - Elementary / Secondary	19,677,576
1300 Vocational Education	4,350,531
1400 Other Instructional Programs - Elementary / Secondary	332,665
Total Instruction	\$63,139,581
2000 Support Services	
2100 Support Services - Students	3,023,700
2200 Support Services - Instructional Staff	2,685,850
2300 Support Services - Administration	3,411,905
2400 Support Services - Pupil Health	836,699
2500 Support Services - Business	611,075
2600 Operation and Maintenance of Plant Services	6,626,903
2700 Student Transportation Services	3,737,911
2800 Support Services - Central	414,574
2900 Other Support Services	65,000
Total Support Services	\$21,413,617
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,129,597
3300 Community Services	274,920
Total Operation of Non-Instructional Services	\$1,404,517
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,531,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,531,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	255,000
5200 Interfund Transfers - Out	4,380,422
Total Other Expenditures and Financing Uses	\$4,635,422
Total Estimated Expenditures and Other Financing Uses	\$92,124,137

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,098,068
200 Personnel Services - Employee Benefits	13,936,003
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	6,925
500 Other Purchased Services	3,008,775
600 Supplies	723,284
800 Other Objects	4,754
Total Regular Programs - Elementary / Secondary	\$38,778,809
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,651,022
200 Personnel Services - Employee Benefits	4,130,085
300 Purchased Professional and Technical Services	3,606,000
500 Other Purchased Services	5,151,600
600 Supplies	138,869
Total Special Programs - Elementary / Secondary	\$19,677,576
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	564,400
200 Personnel Services - Employee Benefits	382,001
400 Purchased Property Services	4,196
500 Other Purchased Services	3,373,666
600 Supplies	26,268
Total Vocational Education	\$4,350,531
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	214,710
200 Personnel Services - Employee Benefits	91,124
500 Other Purchased Services	23,000
600 Supplies	3,831
Total Other Instructional Programs - Elementary / Secondary	\$332,665
Total Instruction	\$63,139,581
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,812,441
200 Personnel Services - Employee Benefits	1,185,613
500 Other Purchased Services	5,200
600 Supplies	20,446
Total Support Services - Students	\$3,023,700
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	975,736
200 Personnel Services - Employee Benefits	588,006
300 Purchased Professional and Technical Services	97,400
500 Other Purchased Services	22,125
600 Supplies	1,001,483

2024-2025 Final General Fund Budget

LEA : 118409302 Wyoming Valley West SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,100
Total Support Services - Instructional Staff	\$2,685,850
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,416,786
200 Personnel Services - Employee Benefits	870,946
300 Purchased Professional and Technical Services	289,160
400 Purchased Property Services	170,355
500 Other Purchased Services	56,365
600 Supplies	124,175
700 Property	6,611
800 Other Objects	477,507
Total Support Services - Administration	\$3,411,905
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	491,005
200 Personnel Services - Employee Benefits	293,806
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	10,999
600 Supplies	29,889
Total Support Services - Pupil Health	\$836,699
2500 Support Services - Business	
100 Personnel Services - Salaries	346,546
200 Personnel Services - Employee Benefits	241,577
400 Purchased Property Services	500
500 Other Purchased Services	3,000
600 Supplies	18,652
800 Other Objects	800
Total Support Services - Business	\$611,075
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,839,761
200 Personnel Services - Employee Benefits	1,355,146
300 Purchased Professional and Technical Services	666,880
400 Purchased Property Services	1,113,500
500 Other Purchased Services	508,190
600 Supplies	852,426
700 Property	290,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,626,903
2700 Student Transportation Services	
100 Personnel Services - Salaries	147,871
200 Personnel Services - Employee Benefits	130,167
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	100
500 Other Purchased Services	3,405,060
600 Supplies	54,013
800 Other Objects	200

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,737,911
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	260,354
200 Personnel Services - Employee Benefits	144,977
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	8,650
600 Supplies	393
Total Support Services - Central	\$414,574
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$21,413,617
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	393,416
200 Personnel Services - Employee Benefits	177,634
300 Purchased Professional and Technical Services	117,350
400 Purchased Property Services	39,628
500 Other Purchased Services	171,418
600 Supplies	198,513
700 Property	9,000
800 Other Objects	22,638
Total Student Activities	\$1,129,597
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	42,187
200 Personnel Services - Employee Benefits	23,733
500 Other Purchased Services	119,000
800 Other Objects	90,000
Total Community Services	\$274,920
Total Operation of Non-Instructional Services	\$1,404,517
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,131,000
700 Property	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,531,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,531,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	105,000
900 Other Uses of Funds	150,000
Total Debt Service / Other Expenditures and Financing Uses	\$255,000
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	4,380,422
Total Interfund Transfers - Out	\$4,380,422
Total Other Expenditures and Financing Uses	\$4,635,422
TOTAL EXPENDITURES	\$92,124,137

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	23,941,974	6,750,000
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	3,498,151	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,055,764	2,900,000
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	\$30,495,889	\$10,150,000
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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	\$30,495,889	\$10,150,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	31,164,960	27,784,538
0520 Extended-Term Financing Agreements Payable	2,000,000	1,000,000
0530 Lease and Other Right-To-Use Obligations	141,651	200,000
0540 Accumulated Compensated Absences	1,859,498	1,859,498
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$36,566,109	\$32,244,036
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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		
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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		
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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		
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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	\$36,566,109	\$32,244,036

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	\$36,566,109	\$32,244,036
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,296,269
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,296,269

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,296,269
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