

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
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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	\$29302587
Ending Unassigned Fund Balance	\$2339610
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. $(A \times B \times TR) - C: \$17,858.32$ $C \times 2\%: \$13,793.48$	The school district is a two county taxing entity.
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 0.500%	The school district is a two county taxing entity.
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 within the allowable 8.0% of the general fund budget. The district will be moving remaining funds to budgetary reserves.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district will be moving funds to designated budgetary reserves.
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 district will be moving funds to designated budgetary reserves.

ITEM	AMOUNTS
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	2,822,425
0830 Committed Fund Balance	3,319,019
0840 Assigned Fund Balance	896,888
0850 Unassigned Fund Balance	4,531,007
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,746,914</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,784,030
7000 Revenue from State Sources	13,127,160
8000 Revenue from Federal Sources	900,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,811,190</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,558,104</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,518,880
6112 Interim Real Estate Taxes	3,962,960
6140 Current Act 511 Taxes - Flat Rate Assessments	41,883
6150 Current Act 511 Taxes - Proportional Assessments	2,897,587
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	17,000
6940 Tuition from Patrons	3,500
6960 Services Provided Other Local Governmental Units / LEAs	80,220
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$18,784,030
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,500,000
7112 Basic Education Funding-Social Security	500,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,260,000
7311 Pupil Transportation Subsidy	462,740
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	577,511
7505 Ready to Learn Block Grant	219,909
7509 Supplemental Equipment Grants	10,000
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$13,127,160
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	350,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,000
8517 Title IV - 21st Century Schools	40,000
REVENUE FROM FEDERAL SOURCES	\$900,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,811,190

2024-2025 Final General Fund Budget

AUN: 117598503 Wellsboro Area SD
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Real Estate Tax Rate (RETR) Report

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

Act 1 Index (current): 6.8% | Act 1 Index (prior): 5.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$11,522,292
 Amount of Tax Relief for Homestead Exclusions: \$689,674
 Total Approx. Tax Revenue: \$12,211,966
 Approx. Tax Levy for Tax Rate Calculation: \$12,845,784

Section 672.1 Method Choice: (a)(1)

	Lycoming	Tioga	Total
2023-24 Data			
a. Assessed Value	\$37,078,120	\$623,233,152	\$660,311,272
b. Real Estate Mills	20.6500	19.0400	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$61,255,092	\$950,980,444	\$1,012,235,536
d. Assessed Value	\$37,078,120	\$1,211,348,170	\$1,248,426,290
e. Assessed Value of New Constr/ Renov	\$0	\$3,962,960	\$3,962,960
2023-24 Calculations			
f. 2023-24 Tax Levy (a * b)	\$765,663	\$11,866,359	\$12,632,022
2024-25 Calculations			
g. Percent of Total Market Value	6.05147%	93.94853%	100.00000%
h. Rebalanced 2023-24 Tax Levy (f Total * g)	\$764,423	\$11,867,599	\$12,632,022
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.6500	9.8291 Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.24000%	94.95000%	94.78601%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$777,359	\$12,068,425	\$12,845,784
l. 2024-25 Real Estate Tax Rate (k / d * 1000)	20.9600	9.9600	
III.			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$777,157	\$12,065,028	\$12,842,185
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$12,152,511
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$11,518,880

2024-2025 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 6.8% | Act 1 Index (prior): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$11,522,292

Amount of Tax Relief for Homestead Exclusions

\$639,674

Total Approx. Tax Revenue:

\$12,211,966

Approx. Tax Levy for Tax Rate Calculation:

\$12,845,784

	Lycoming	Tioga	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.0542	10.3500	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$817,728	\$12,537,454	\$13,355,182
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,226.00	\$23,624.00	
Number of Homestead/Farmstead Properties	72	2935	3007
Median Assessed Value of Homestead Properties			\$185,820

2024-2025 Final General Fund Budget

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Real Estate Tax Rate (RETR) Report

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

Act 1 Index (current): 6.8% | Act 1 Index (prior): 5.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$11,522,292

Amount of Tax Relief for Homestead Exclusions: **\$689,674**

Total Approx. Tax Revenue: \$12,211,966

Approx. Tax Levy for Tax Rate Calculation: \$12,845,784

Section 672.1 Method Choice: (a)(1)

	Lycoming	Tioga		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$577,511	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$112,163		\$112,163
Amount of Tax Relief from State/Local Sources				\$689,674

2024-2025 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lycoming	37,078,120	20.9600	777,157			92.24000%	
Tioga	1,211,348,170	9.9600	12,065,028			94.95000%	
Totals:	1,248,426,290		12,842,185	689,674	12,152,511	94.78601%	11,518,880

	Rate			Estimated Revenue
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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	209,415	41,883
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			209,415	41,883
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	259,758,700	2,597,587
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	300,000
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			260,358,700	2,897,587
Total Act 511, Current Taxes				2,939,470
Act 511 Tax Limit -->		1,012,235,536 X	12	12,146,826
		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>									
	Lycoming	20.6500	20.9600	1.51%	Yes	6.8%				
	Tioga	9.8291	9.9600	1.34%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.500%	New	No	6.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,033,814
1200 Special Programs - Elementary / Secondary	3,677,961
1300 Vocational Education	396,543
Total Instruction	\$16,108,318
2000 Support Services	
2100 Support Services - Students	1,152,874
2200 Support Services - Instructional Staff	555,351
2300 Support Services - Administration	2,114,183
2400 Support Services - Pupil Health	340,382
2500 Support Services - Business	514,092
2600 Operation and Maintenance of Plant Services	2,673,171
2700 Student Transportation Services	1,197,998
2800 Support Services - Central	1,676,642
Total Support Services	\$10,224,693
3000 Operation of Non-Instructional Services	
3200 Student Activities	679,497
3300 Community Services	90,079
Total Operation of Non-Instructional Services	\$769,576
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,200,000
Total Other Expenditures and Financing Uses	\$2,200,000
Total Estimated Expenditures and Other Financing Uses	\$29,302,587

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,341,189
200 Personnel Services - Employee Benefits	4,501,276
300 Purchased Professional and Technical Services	478,609
400 Purchased Property Services	41,425
500 Other Purchased Services	102,928
600 Supplies	388,082
700 Property	172,547
800 Other Objects	7,758
Total Regular Programs - Elementary / Secondary	\$12,033,814
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,640,551
200 Personnel Services - Employee Benefits	1,065,730
300 Purchased Professional and Technical Services	788,055
400 Purchased Property Services	2,750
500 Other Purchased Services	126,339
600 Supplies	40,568
700 Property	11,700
800 Other Objects	2,268
Total Special Programs - Elementary / Secondary	\$3,677,961
1300 Vocational Education	
100 Personnel Services - Salaries	219,555
200 Personnel Services - Employee Benefits	176,988
Total Vocational Education	\$396,543
Total Instruction	\$16,108,318
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	503,864
200 Personnel Services - Employee Benefits	374,210
300 Purchased Professional and Technical Services	275,000
Total Support Services - Students	\$1,152,874
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	312,019
200 Personnel Services - Employee Benefits	243,332
Total Support Services - Instructional Staff	\$555,351
2300 Support Services - Administration	
100 Personnel Services - Salaries	918,462
200 Personnel Services - Employee Benefits	687,766
300 Purchased Professional and Technical Services	486,750
500 Other Purchased Services	2,000
600 Supplies	1,105
800 Other Objects	18,100

Description	Amount
Total Support Services - Administration	\$2,114,183
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	182,920
200 Personnel Services - Employee Benefits	157,462
Total Support Services - Pupil Health	\$340,382
2500 Support Services - Business	
100 Personnel Services - Salaries	243,870
200 Personnel Services - Employee Benefits	212,633
500 Other Purchased Services	9,864
600 Supplies	46,625
800 Other Objects	1,100
Total Support Services - Business	\$514,092
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	662,327
200 Personnel Services - Employee Benefits	529,666
300 Purchased Professional and Technical Services	263,447
400 Purchased Property Services	909,117
600 Supplies	129,021
700 Property	179,593
Total Operation and Maintenance of Plant Services	\$2,673,171
2700 Student Transportation Services	
100 Personnel Services - Salaries	23,000
200 Personnel Services - Employee Benefits	11,396
500 Other Purchased Services	1,163,602
Total Student Transportation Services	\$1,197,998
2800 Support Services - Central	
100 Personnel Services - Salaries	149,803
200 Personnel Services - Employee Benefits	77,396
300 Purchased Professional and Technical Services	285,011
600 Supplies	545,743
700 Property	618,689
Total Support Services - Central	\$1,676,642
Total Support Services	\$10,224,693
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	222,842
200 Personnel Services - Employee Benefits	46,436
300 Purchased Professional and Technical Services	117,925
400 Purchased Property Services	17,050
500 Other Purchased Services	78,236
600 Supplies	108,256
700 Property	78,236
800 Other Objects	10,516
Total Student Activities	\$679,497

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	26,100
200 Personnel Services - Employee Benefits	2,179
500 Other Purchased Services	61,800
Total Community Services	\$90,079
Total Operation of Non-Instructional Services	\$769,576
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	168,071
900 Other Uses of Funds	2,031,929
Total Debt Service / Other Expenditures and Financing Uses	\$2,200,000
Total Other Expenditures and Financing Uses	\$2,200,000
TOTAL EXPENDITURES	\$29,302,587

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	15,106,849	15,106,849
Public Purpose (Expendable) Trust Fund	79,124	79,124
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	323,809	323,809
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,253,200	1,253,200
Other Capital Projects Fund	4,543,402	4,543,402
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	\$21,306,384	\$21,306,384

Long-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,306,384	\$21,306,384

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

<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		

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund	60,000	60,000
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	2,500,000	2,500,000
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		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,560,000	\$4,560,000
TOTAL INDEBTEDNESS	\$4,560,000	\$4,560,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,822,425
0830 Committed Fund Balance	7,369,019
0840 Assigned Fund Balance	2,546,888
0850 Unassigned Fund Balance	2,339,610
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,255,517

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,077,942
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