

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Cory E Hoffman

(717)789-3934

Extn :5511

Contact Person

Telephone

Extension

choffman@westperry.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
------------------------------------	-------------------	--------------------

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	\$51698454
Ending Unassigned Fund Balance	\$2498101
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.83%

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
-----------------------------	------

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 : West Perry SD	County : Perry	AUN Number : 115508003
--	--------------------------	----------------------------------

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
--	-------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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 x B x TR) - C: \$37,841.22 C x 2%: \$22,395.92	This validation error occurred in prior years. West Perry has been advised by PDE that the difference is not significant to prevent submission . Therefore, we are submitting with the same justification as prior years.
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.	Use of unassigned fund balance contingent on emergency needs.
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 to be used for future increased health care costs and future increased pension costs.

<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	4,955,942
0820 Restricted Fund Balance	1,323,500
0830 Committed Fund Balance	5,545,027
0840 Assigned Fund Balance	955,130
0850 Unassigned Fund Balance	3,510,418
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,010,575</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,586,696
7000 Revenue from State Sources	21,193,986
8000 Revenue from Federal Sources	1,950,325
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,731,007</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$59,741,582</u>

LEA : 115508003 West Perry SD

Printed 5/15/2024 12:25:28 PM

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,074,911
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	20,500
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	53,505
6140 Current Act 511 Taxes - Flat Rate Assessments	53,505
6150 Current Act 511 Taxes - Proportional Assessments	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,039,000
6500 Earnings on Investments	600,075
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	512,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	400,000
6990 Refunds and Other Miscellaneous Revenue	330,200

REVENUE FROM LOCAL SOURCES \$26,586,696

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,547,794
7112 Basic Education Funding-Social Security	617,000
7160 Tuition for Orphans Subsidy	40,000
7220 Vocational Education	85,600
7271 Special Education funds for School-Aged Pupils	2,227,243
7292 Pre-K Counts	440,000
7311 Pupil Transportation Subsidy	2,123,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	58,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	1,119,796
7360 Safe Schools	225,000
7505 Ready to Learn Block Grant	394,553
7509 Supplemental Equipment Grants	12,000
7820 State Share of Retirement Contributions	3,263,000

REVENUE FROM STATE SOURCES \$21,193,986

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	527,081
--	---------

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,341
8517 Title IV - 21st Century Schools	41,603
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	8,800
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,142,000
8751 ARP ESSER Learning Loss	100,000
8752 ARP ESSER Summer Programs	10,500
8753 ARP ESSER Afterschool Programs	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$1,950,325
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,731,007

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,074,911
Amount of Tax Relief for Homestead Exclusions	<u>\$1,119,796</u>
Total Approx. Tax Revenue:	\$19,194,707
Approx. Tax Levy for Tax Rate Calculation:	\$19,947,828

Perry

Total

2023-24 Data		
a. Assessed Value	\$1,344,239,720	\$1,344,239,720
b. Real Estate Mills	14.5653	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,295,491,206	\$1,295,491,206
d. Assessed Value	\$1,352,633,520	\$1,352,633,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$19,579,255	\$19,579,255
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$19,579,255	\$19,579,255
(f Total * g)		
i. Base Mills Subject to Index	14.5653	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$19,947,828	\$19,947,828
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	14.7474	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,947,828	\$19,947,828
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,828,032
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,074,911
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,074,911	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,119,796</u>	
Total Approx. Tax Revenue:	\$19,194,707	
Approx. Tax Levy for Tax Rate Calculation:	\$19,947,828	
	Perry	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.5848	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,080,523	\$21,080,523
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	\$14,542.00	
Number of Homestead/Farmstead Properties	5398	5398
Median Assessed Value of Homestead Properties		\$161,500

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,074,911
Amount of Tax Relief for Homestead Exclusions	<u>\$1,119,796</u>
Total Approx. Tax Revenue:	\$19,194,707
Approx. Tax Levy for Tax Rate Calculation:	\$19,947,828

Perry	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,119,796	Lowering RE Tax Rate	\$0	\$1,119,796
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,119,796

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>
Perry	1,352,633,520	14.7474	19,947,828			96.00000%	
Totals:	1,352,633,520		19,947,828	1,119,796	18,828,032	96.00000%	18,074,911

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		53,505
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	53,505
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 53,505 53,505

	<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	1.200%	0.000%	5,000,000	5,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	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 5,300,000 5,300,000

Total Act 511, Current Taxes 5,353,505

Act 511 Tax Limit -->	1,295,491,206	12	15,545,894
	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> Perry	14.5653	14.7474	1.26%	Yes	7.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%				
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

LEA : 115508003 West Perry SD

Printed 5/15/2024 12:25:37 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,819,802
1200 Special Programs - Elementary / Secondary	8,170,068
1300 Vocational Education	1,476,216
1400 Other Instructional Programs - Elementary / Secondary	888,903
1500 Nonpublic School Programs	9,257
1700 Higher Education Programs for Secondary Students	130,000
1800 Pre-Kindergarten	533,704
Total Instruction	\$32,027,950
2000 Support Services	
2100 Support Services - Students	1,933,010
2200 Support Services - Instructional Staff	720,832
2300 Support Services - Administration	2,901,131
2400 Support Services - Pupil Health	618,228
2500 Support Services - Business	836,704
2600 Operation and Maintenance of Plant Services	4,305,321
2700 Student Transportation Services	2,967,477
2800 Support Services - Central	769,518
2900 Other Support Services	22,000
Total Support Services	\$15,074,221
3000 Operation of Non-Instructional Services	
3200 Student Activities	576,655
3300 Community Services	7,402
Total Operation of Non-Instructional Services	\$584,057
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,002,343
Total Facilities Acquisition, Construction and Improvement Services	\$2,002,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,009,883
Total Other Expenditures and Financing Uses	\$2,009,883
Total Estimated Expenditures and Other Financing Uses	\$51,698,454

2024-2025 Final General Fund Budget

LEA : 115508003 West Perry SD

Printed 5/15/2024 12:25:38 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,567,013
200 Personnel Services - Employee Benefits	6,262,287
300 Purchased Professional and Technical Services	403,983
400 Purchased Property Services	33,667
500 Other Purchased Services	4,856,345
600 Supplies	659,782
700 Property	27,500
800 Other Objects	9,225
Total Regular Programs - Elementary / Secondary	\$20,819,802
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,248,650
200 Personnel Services - Employee Benefits	2,102,057
300 Purchased Professional and Technical Services	1,521,836
500 Other Purchased Services	1,204,140
600 Supplies	42,235
800 Other Objects	51,150
Total Special Programs - Elementary / Secondary	\$8,170,068
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	275,900
200 Personnel Services - Employee Benefits	173,230
300 Purchased Professional and Technical Services	7,236
400 Purchased Property Services	2,300
500 Other Purchased Services	998,550
600 Supplies	18,300
700 Property	700
Total Vocational Education	\$1,476,216
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,500
200 Personnel Services - Employee Benefits	26,703
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	815,200
600 Supplies	200
800 Other Objects	2,500
Total Other Instructional Programs - Elementary / Secondary	\$888,903
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,257
Total Nonpublic School Programs	\$9,257
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	130,000
Total Higher Education Programs for Secondary Students	\$130,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	272,375

2024-2025 Final General Fund Budget

LEA : 115508003 West Perry SD

Printed 5/15/2024 12:25:38 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	141,252
300 Purchased Professional and Technical Services	7,502
500 Other Purchased Services	90,500
600 Supplies	22,075
Total Pre-Kindergarten	\$533,704
Total Instruction	\$32,027,950
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,149,205
200 Personnel Services - Employee Benefits	734,157
300 Purchased Professional and Technical Services	42,708
500 Other Purchased Services	500
600 Supplies	5,390
800 Other Objects	1,050
Total Support Services - Students	\$1,933,010
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	312,200
200 Personnel Services - Employee Benefits	205,979
300 Purchased Professional and Technical Services	72,903
400 Purchased Property Services	2,000
500 Other Purchased Services	42,600
600 Supplies	81,450
800 Other Objects	3,700
Total Support Services - Instructional Staff	\$720,832
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,517,945
200 Personnel Services - Employee Benefits	1,086,201
300 Purchased Professional and Technical Services	206,200
500 Other Purchased Services	40,100
600 Supplies	26,910
800 Other Objects	23,775
Total Support Services - Administration	\$2,901,131
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	269,100
200 Personnel Services - Employee Benefits	205,018
300 Purchased Professional and Technical Services	122,700
500 Other Purchased Services	500
600 Supplies	10,910
800 Other Objects	10,000
Total Support Services - Pupil Health	\$618,228
2500 Support Services - Business	
100 Personnel Services - Salaries	390,480
200 Personnel Services - Employee Benefits	317,024
300 Purchased Professional and Technical Services	95,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	20,750
600 Supplies	11,450
800 Other Objects	1,500
Total Support Services - Business	\$836,704
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,193,415
200 Personnel Services - Employee Benefits	890,506
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	1,054,900
500 Other Purchased Services	190,500
600 Supplies	539,000
700 Property	390,000
800 Other Objects	24,000
Total Operation and Maintenance of Plant Services	\$4,305,321
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	82,800
200 Personnel Services - Employee Benefits	59,852
300 Purchased Professional and Technical Services	3,700
500 Other Purchased Services	2,819,675
600 Supplies	1,250
800 Other Objects	200
Total Student Transportation Services	\$2,967,477
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	267,705
200 Personnel Services - Employee Benefits	168,063
300 Purchased Professional and Technical Services	159,500
500 Other Purchased Services	41,250
600 Supplies	38,000
700 Property	95,000
Total Support Services - Central	\$769,518
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,000
Total Other Support Services	\$22,000
Total Support Services	\$15,074,221
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	280,885
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	131,000
500 Other Purchased Services	55,350
600 Supplies	76,920
700 Property	8,250
800 Other Objects	14,250
Total Student Activities	\$576,655

<u>Description</u>	<u>Amount</u>
3300 Community Services	
300 Purchased Professional and Technical Services	86
600 Supplies	7,316
Total Community Services	\$7,402
Total Operation of Non-Instructional Services	\$584,057
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	2,002,343
Total Facilities Acquisition, Construction and Improvement Services	\$2,002,343
Total Facilities Acquisition, Construction and Improvement Services	\$2,002,343
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	471,673
900 Other Uses of Funds	1,538,210
Total Debt Service / Other Expenditures and Financing Uses	\$2,009,883
Total Other Expenditures and Financing Uses	\$2,009,883
TOTAL EXPENDITURES	\$51,698,454

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	16,839,015	14,883,928
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	1,323,500	1,371,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	105,761	105,761
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,318,276	\$16,410,689

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	\$18,318,276	\$16,410,689
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	17,676,709	15,713,511
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,180,622	1,216,040
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,585,621	3,836,614
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,442,952	\$20,766,165

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	\$22,442,952	\$20,766,165

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	1,966,673	1,963,198
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	\$1,966,673	\$1,963,198
TOTAL INDEBTEDNESS	\$24,409,625	\$22,729,363

Account Description	Amounts
0810 Nonspendable Fund Balance	4,955,942
0820 Restricted Fund Balance	1,323,500
0830 Committed Fund Balance	5,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,498,101
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,043,128

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,322,570
--	---------------------