FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/03/2024

President of the Board - Original Signature Required ____________ Date ____________

Secretary of the Board - Original Signature Required ____________ Date ____________

Chief School Administrator - Original Signature Required ____________ Date ____________

Leslie A Stott
Contact Person

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Telephone 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 :	COUNTY :	AUN :
West Branch Area SD	Clearfield	110179003

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 [x]

No [ ]

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

Total Budgeted Expenditures	$21187786
Ending Unassigned Fund Balance	$474460
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.23%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
West Branch Area SD	Clearfield	110179003

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**

Val Number	Description	Justification
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: $422,247.00 C x 2%: $8,444.94	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district maintains an Unassigned fund balance to ensure that the district meets its monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner
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 West Branch ASD School Board has committed $2M to future PSERS expenditures and approximately $6.5M for future capital projects
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 administration of WBASD has earmarked, assigned, approximately funds for future band, athletic field, and dental insurance expenditures.

.EA : 110179003 West Branch Area SD

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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	132,581	
0830 Committed Fund Balance	8,049,800	
0840 Assigned Fund Balance	58,231	
0850 Unassigned Fund Balance	1,680,944	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,788,975**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,842,678	
7000 Revenue from State Sources	13,216,514	
8000 Revenue from Federal Sources	704,133	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$20,763,325**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$30,552,300**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,575,753
6113 Public Utility Realty Taxes	4,600
6114 Payments in Lieu of Current Taxes - State / Local	49,167
6120 Current Per Capita Taxes, Section 679	16,406
6140 Current Act 511 Taxes - Flat Rate Assessments	36,623
6150 Current Act 511 Taxes - Proportional Assessments	781,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	298,605
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	31,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	507,789
6910 Rentals	4,800
6920 Contributions and Donations from Private Sources	3,400
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	30,875
REVENUE FROM LOCAL SOURCES	**$6,842,678**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,572,118
7112 Basic Education Funding-Social Security	368,850
7240 Driver Education - Student	700
7271 Special Education funds for School-Aged Pupils	1,053,819
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	34,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,150
7340 State Property Tax Reduction Allocation	422,247
7360 Safe Schools	124,951
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,685,000
REVENUE FROM STATE SOURCES	**$13,216,514**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	396,736
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,781
8517 Title IV - 21st Century Schools	34,516
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	183,000

	Amount
:EVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,100
:EVENUE FROM FEDERAL SOURCES	**$704,133**
'OTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,763,325**

AUN: 110179003 West Branch Area SD

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

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Act 1 Index (current): 7.7%			
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	$4,575,897		
Amount of Tax Relief for Homestead Exclusions	$422,247		
Total Approx. Tax Revenue:	$4,998,144		
Approx. Tax Levy for Tax Rate Calculation:	$5,398,512		

		Clearfield	Clinton	Total
I.	**2023-24 Data**			
	a. Assessed Value	$44,327,302	$8,468,100	$52,795,402
	b. Real Estate Mills	109.8000	13.3100	
	2024-25 Data			
	c. 2022 STEB Market Value	$326,017,584	$7,597,893	$333,615,477
	d. Assessed Value	$44,863,231	$8,648,000	$53,511,231
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
II.	**2023-24 Calculations**			
	f. 2023-24 Tax Levy (a * b)	$4,867,138	$112,710	$4,979,848
	2024-25 Calculations			
	g. Percent of Total Market Value	97.72256%	2.27744%	100.00000%
	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$4,866,435	$113,413	$4,979,848
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	109.8000	13.3929	
III.	**Calculation of Tax Rates and Levies Generated**			
	j. Weighted Avg. Collection Percentage	92.00000%	90.00000%	91.95445%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,275,564	$122,948	$5,398,512
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**117.5900**	**14.2100**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,275,467	$122,888	$5,398,355
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$4,976,108
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$4,575,753

AUN: 110179003 West Branch Area SD

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

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Act 1 Index (current): 7.7%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	$4,575,897
Amount of Tax Relief for Homestead Exclusions	$422,247
Total Approx. Tax Revenue:	$4,998,144
Approx. Tax Levy for Tax Rate Calculation:	$5,398,512

		Clearfield	Clinton	Total
	Index Maximums			
	p. Maximum Mills Based On Index	118.2546	14.4241	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	$5,305,283	$124,740	$5,430,023
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If l > p Then No)			
	t. Tax Levy In Excess of Index	$0	$0	$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	$0	$0	$0
	(t * Est. Pct. Collection)			

	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$0.00	$0.00	
V.	Number of Homestead/Farmstead Properties	2093	7	2100
	Median Assessed Value of Homestead Properties			$10,725

AUN: 110179003 West Branch Area SD

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

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Act 1 Index (current): 7.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	$4,575,897		
Amount of Tax Relief for Homestead Exclusions	$422,247		
Total Approx. Tax Revenue:	$4,998,144		
Approx. Tax Levy for Tax Rate Calculation:	$5,398,512		

	Clearfield	Clinton			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$422,247	Lowering RE Tax Rate	$0	$422,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$422,247**

CODE

5111 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
:learfield	44,863,231	117.5900	5,275,467						92.00000%		
:linton	8,648,000	14.2100	122,888						90.00000%		
otals:	**53,511,231**		**5,398,355**	-	422,247	=	4,976,108	X	91.95445%	=	4,575,753

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			16,406
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	24,500	16,406
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	32,540	14,558
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	5,659	5,659
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			**62,699**	**36,623**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	725,792	725,792
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,868	55,868
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			**781,660**	**781,660**
	Total Act 511, Current Taxes				**818,283**
		Act 511 Tax Limit -->	**333,615,477 X**	**12**	**4,003,386**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Clearfield	109.8000	117.5900	7.10%	Yes	7.7%				
	Clinton	13.3929	14.2100	6.11%	Yes	7.7%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	7.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	7.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	7.7%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	7.7%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,361,683
1200 Special Programs - Elementary / Secondary	3,196,705
1300 Vocational Education	977,304
1400 Other Instructional Programs - Elementary / Secondary	80,401
1500 Nonpublic School Programs	6,459
1800 Pre-Kindergarten	227,911
Total Instruction	**$11,850,463**
2000 Support Services	
2100 Support Services - Students	813,142
2200 Support Services - Instructional Staff	810,656
2300 Support Services - Administration	1,183,620
2400 Support Services - Pupil Health	352,773
2500 Support Services - Business	352,499
2600 Operation and Maintenance of Plant Services	1,931,325
2700 Student Transportation Services	1,251,242
2800 Support Services - Central	69,561
Total Support Services	**$6,764,818**
3000 Operation of Non-Instructional Services	
3200 Student Activities	480,615
3300 Community Services	3,400
Total Operation of Non-Instructional Services	**$484,015**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	183,000
Total Facilities Acquisition, Construction and Improvement Services	**$183,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,905,490
Total Other Expenditures and Financing Uses	**$1,905,490**
Total Estimated Expenditures and Other Financing Uses	**$21,187,786**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,881,005
200 Personnel Services - Employee Benefits	2,818,676
300 Purchased Professional and Technical Services	72,317
400 Purchased Property Services	7,150
500 Other Purchased Services	382,351
600 Supplies	146,359
700 Property	42,475
800 Other Objects	11,350
Total Regular Programs - Elementary / Secondary	**$7,361,683**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,337,561
200 Personnel Services - Employee Benefits	800,201
300 Purchased Professional and Technical Services	96,355
500 Other Purchased Services	942,738
600 Supplies	18,950
800 Other Objects	900
Total Special Programs - Elementary / Secondary	**$3,196,705**
1300 Vocational Education	
500 Other Purchased Services	977,304
Total Vocational Education	**$977,304**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,855
200 Personnel Services - Employee Benefits	2,438
400 Purchased Property Services	300
500 Other Purchased Services	71,308
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	**$80,401**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,459
Total Nonpublic School Programs	**$6,459**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	126,178
200 Personnel Services - Employee Benefits	77,741
300 Purchased Professional and Technical Services	6,584
500 Other Purchased Services	2,818
600 Supplies	6,167
700 Property	8,423
Total Pre-Kindergarten	**$227,911**
Total Instruction	**$11,850,463**
2000 Support Services	
2100 Support Services - Students	

Description	Amount
100 Personnel Services - Salaries	423,332
200 Personnel Services - Employee Benefits	369,847
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	9,746
600 Supplies	3,269
800 Other Objects	948
Total Support Services - Students	**$813,142**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	340,949
200 Personnel Services - Employee Benefits	206,488
300 Purchased Professional and Technical Services	30,177
500 Other Purchased Services	43,987
600 Supplies	172,055
700 Property	7,000
800 Other Objects	10,000
Total Support Services - Instructional Staff	**$810,656**
2300 Support Services - Administration	
100 Personnel Services - Salaries	566,791
200 Personnel Services - Employee Benefits	420,783
300 Purchased Professional and Technical Services	83,591
500 Other Purchased Services	27,952
600 Supplies	37,769
800 Other Objects	46,734
Total Support Services - Administration	**$1,183,620**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	159,493
200 Personnel Services - Employee Benefits	75,352
300 Purchased Professional and Technical Services	109,960
500 Other Purchased Services	1,164
600 Supplies	6,400
800 Other Objects	404
Total Support Services - Pupil Health	**$352,773**
2500 Support Services - Business	
100 Personnel Services - Salaries	158,026
200 Personnel Services - Employee Benefits	152,340
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	15,398
600 Supplies	23,375
800 Other Objects	3,160
Total Support Services - Business	**$352,499**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	656,060
200 Personnel Services - Employee Benefits	560,857
300 Purchased Professional and Technical Services	57,182
400 Purchased Property Services	289,250

Description	Amount
500 Other Purchased Services	61,901
600 Supplies	286,350
700 Property	6,580
800 Other Objects	13,145
Total Operation and Maintenance of Plant Services	**$1,931,325**
2700 Student Transportation Services	
100 Personnel Services - Salaries	9,922
200 Personnel Services - Employee Benefits	4,132
500 Other Purchased Services	1,222,567
600 Supplies	14,621
Total Student Transportation Services	**$1,251,242**
2800 Support Services - Central	
100 Personnel Services - Salaries	42,436
200 Personnel Services - Employee Benefits	27,125
Total Support Services - Central	**$69,561**
Total Support Services	**$6,764,818**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	215,869
200 Personnel Services - Employee Benefits	79,672
300 Purchased Professional and Technical Services	37,220
400 Purchased Property Services	15,150
500 Other Purchased Services	61,300
600 Supplies	47,744
800 Other Objects	23,660
Total Student Activities	**$480,615**
3300 Community Services	
600 Supplies	3,400
Total Community Services	**$3,400**
Total Operation of Non-Instructional Services	**$484,015**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	183,000
Total Facilities Acquisition, Construction and Improvement Services	**$183,000**
Total Facilities Acquisition, Construction and Improvement Services	**$183,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,905,490
Total Debt Service / Other Expenditures and Financing Uses	**$1,905,490**
Total Other Expenditures and Financing Uses	**$1,905,490**
TOTAL EXPENDITURES	**$21,187,786**

Cash and Short-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	11,332,801	9,000,000
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	84,163	
Other Capital Projects Fund		
Debt Service Fund	9,875,780	
Food Service / Cafeteria Operations Fund	419,548	430,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	48,427	49,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$21,760,719**	**$9,479,000**

Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	2,038,557	2,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,449	4,600
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

.ong-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
Permanent Fund		
Total Long-Term Investments	**$2,043,006**	**$2,104,600**
TOTAL CASH AND INVESTMENTS	**$23,803,725**	**$11,583,600**

.ong-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	14,993,867	24,089,693
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	291,503	294,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,169,504	3,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$18,454,874**	**$27,683,693**
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		

.ong-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		

.ong-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	**$18,454,874**	**$27,683,693**

Short-Term Payables	06/30/2024 Estimate	06/30/2025 Projection
General Fund	2,410,351	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,250	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$2,411,601**	**$2,500,000**
TOTAL INDEBTEDNESS	**$20,866,475**	**$30,183,693**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	132,581
0830 Committed Fund Balance	8,869,236
0840 Assigned Fund Balance	20,818
0850 Unassigned Fund Balance	474,460
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$9,364,514**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$9,497,095**