

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

6/17/2024

Date



Secretary of the Board - Original Signature Required

6/17/2024

Date



Chief School Administrator - Original Signature Required

6/17/24

Date

Stephanie Arnold

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Extn :

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 : Wilson Area SD	COUNTY : Northampton	AUN : 120488603
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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.

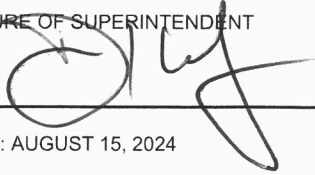
Total Budgeted Expenditures	\$46401749
Ending Unassigned Fund Balance	\$4250016
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.15%

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 6/17/24
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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 : Wilson Area SD	County : Northampton	AUN Number : 120488603
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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 <i>Jessica Herbstein</i>	DATE <i>5/20/2024</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The reserve included to support unanticipated expenditures.
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 amount reserved as unassigned is set aside for unanticipated expenditures that have not been budgeted.
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 amount listed as Committed Funds are for future technology purchases as well as funding for future medical insurance increases.

<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	5,070	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,964,045	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,364,009	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,328,054</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,570,610	
7000 Revenue from State Sources	14,934,153	
8000 Revenue from Federal Sources	782,993	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$43,287,756</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$57,615,810</u>

LEA : 120488603 Wilson Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,981,543
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,650
6150 Current Act 511 Taxes - Proportional Assessments	2,906,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	953,200
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	334,717
6910 Rentals	2,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	67,000
REVENUE FROM LOCAL SOURCES	\$27,570,610
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,553,742
7112 Basic Education Funding-Social Security	729,390
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,851,946
7292 Pre-K Counts	142,244
7311 Pupil Transportation Subsidy	275,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	218,652
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	1,490,011
7505 Ready to Learn Block Grant	313,967
7820 State Share of Retirement Contributions	3,226,201
REVENUE FROM STATE SOURCES	\$14,934,153
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	613,064
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,618
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,432
8517 Title IV - 21st Century Schools	44,379
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$782,993
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,287,756

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,981,543	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,490,011</u>	
Total Approx. Tax Revenue:	\$24,471,554	
Approx. Tax Levy for Tax Rate Calculation:	\$25,231,265	
	Northampton	Total

2023-24 Data		
a. Assessed Value	\$415,619,300	\$415,619,300
b. Real Estate Mills	59.8671	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,231,193,158	\$1,231,193,158
d. Assessed Value	\$417,273,300	\$417,273,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$24,881,922	\$24,881,922
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$24,881,922	\$24,881,922
(f Total * g)		
i. Base Mills Subject to Index	59.8671	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.80004%	96.80004%
k. Tax Levy Needed	\$25,231,265	\$25,231,265
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	60.4670	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,231,265	\$25,231,265
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,741,254
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,981,543
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,981,543	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,490,011</u>	
Total Approx. Tax Revenue:	\$24,471,554	
Approx. Tax Levy for Tax Rate Calculation:	\$25,231,265	
	Northampton	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	63.9380	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,679,620	\$26,679,620
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	\$6,934.00	
Number of Homestead/Farmstead Properties	3563	3563
Median Assessed Value of Homestead Properties		\$54,300

Act 1 Index (current): 6.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,981,543
Amount of Tax Relief for Homestead Exclusions	<u>\$1,490,011</u>
Total Approx. Tax Revenue:	\$24,471,554
Approx. Tax Levy for Tax Rate Calculation:	\$25,231,265
	Northampton
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,490,011	Lowering RE Tax Rate	\$0	\$1,490,011
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,490,011

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Northampton	417,273,300	60.4670	25,231,265				96.80004%		
Totals:	417,273,300		25,231,265	-	1,490,011	=	23,741,254	X	96.80004% = 22,981,543
				<u>Rate</u>				<u>Estimated Revenue</u>	
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		15,650	15,650
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								15,650	15,650
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			0.500%		0.000%		2,235,000	2,235,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		378,000	378,000
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			1.50000		0.000		293,500	293,500
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0		0	0
Total Current Act 511 Taxes – Proportional Assessments								2,906,500	2,906,500
Total Act 511, Current Taxes									2,922,150
Act 511 Tax Limit -->				1,231,193,158		X		12	14,774,318
				Market Value				Mills	(511 Limit)

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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> Northampton <u>Current Act 511 Taxes – Flat Rate Assessments</u>	59.8671	60.4670	1.01%	Yes	6.8%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.8%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.50000	0.00%	Yes	6.8%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		18,613,790
1200 Special Programs - Elementary / Secondary		7,204,649
1300 Vocational Education		1,170,845
1400 Other Instructional Programs - Elementary / Secondary		6,251
1500 Nonpublic School Programs		2,775
1600 Adult Education Programs		339,977
1800 Pre-Kindergarten		94,469
Total Instruction		\$27,432,756
2000 Support Services		
2100 Support Services - Students		1,582,907
2200 Support Services - Instructional Staff		1,042,425
2300 Support Services - Administration		2,897,678
2400 Support Services - Pupil Health		404,957
2500 Support Services - Business		558,534
2600 Operation and Maintenance of Plant Services		4,337,082
2700 Student Transportation Services		1,809,262
2800 Support Services - Central		674,568
2900 Other Support Services		16,090
Total Support Services		\$13,323,503
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,039,585
3300 Community Services		91,338
Total Operation of Non-Instructional Services		\$1,130,923
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		159,167
Total Facilities Acquisition, Construction and Improvement Services		\$159,167
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,280,400
5200 Interfund Transfers - Out		75,000
5900 Budgetary Reserve		85,000
Total Other Expenditures and Financing Uses		\$4,440,400
Total Estimated Expenditures and Other Financing Uses		\$46,486,749

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,947,947
200 Personnel Services - Employee Benefits	6,534,206
300 Purchased Professional and Technical Services	7,900
400 Purchased Property Services	64,400
500 Other Purchased Services	1,508,253
600 Supplies	504,784
700 Property	33,300
800 Other Objects	13,000
Total Regular Programs - Elementary / Secondary	\$18,613,790
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,201,198
200 Personnel Services - Employee Benefits	1,540,561
300 Purchased Professional and Technical Services	2,505,694
500 Other Purchased Services	936,396
600 Supplies	7,700
800 Other Objects	13,100
Total Special Programs - Elementary / Secondary	\$7,204,649
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	226,366
200 Personnel Services - Employee Benefits	138,707
500 Other Purchased Services	804,922
600 Supplies	850
Total Vocational Education	\$1,170,845
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,250
200 Personnel Services - Employee Benefits	1,801
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$6,251
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	1,650
200 Personnel Services - Employee Benefits	1,125
Total Nonpublic School Programs	\$2,775
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	339,977
Total Adult Education Programs	\$339,977
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	19,729
200 Personnel Services - Employee Benefits	11,531
300 Purchased Professional and Technical Services	583
500 Other Purchased Services	3,433
600 Supplies	59,193

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Description	Amount
Total Pre-Kindergarten	\$94,469
Total Instruction	\$27,432,756
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	887,105
200 Personnel Services - Employee Benefits	589,424
300 Purchased Professional and Technical Services	75,203
400 Purchased Property Services	5,750
500 Other Purchased Services	250
600 Supplies	25,175
Total Support Services - Students	\$1,582,907
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	590,265
200 Personnel Services - Employee Benefits	399,025
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	3,300
500 Other Purchased Services	400
600 Supplies	44,935
Total Support Services - Instructional Staff	\$1,042,425
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,547,859
200 Personnel Services - Employee Benefits	990,354
300 Purchased Professional and Technical Services	196,715
400 Purchased Property Services	45,750
500 Other Purchased Services	54,500
600 Supplies	30,800
800 Other Objects	31,700
Total Support Services - Administration	\$2,897,678
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	227,884
200 Personnel Services - Employee Benefits	160,556
300 Purchased Professional and Technical Services	6,300
600 Supplies	9,267
800 Other Objects	950
Total Support Services - Pupil Health	\$404,957
2500 Support Services - Business	
100 Personnel Services - Salaries	305,078
200 Personnel Services - Employee Benefits	213,551
400 Purchased Property Services	11,947
500 Other Purchased Services	13,938
600 Supplies	12,300
800 Other Objects	1,720
Total Support Services - Business	\$558,534

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,691,459
200 Personnel Services - Employee Benefits	966,761
300 Purchased Professional and Technical Services	223,100
400 Purchased Property Services	206,995
500 Other Purchased Services	164,617
600 Supplies	1,043,800
700 Property	39,700
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$4,337,082
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	743,240
200 Personnel Services - Employee Benefits	355,835
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	83,697
500 Other Purchased Services	336,810
600 Supplies	271,830
700 Property	11,500
800 Other Objects	3,850
Total Student Transportation Services	\$1,809,262
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	273,479
200 Personnel Services - Employee Benefits	183,093
300 Purchased Professional and Technical Services	6,775
400 Purchased Property Services	350
500 Other Purchased Services	45,574
600 Supplies	165,297
Total Support Services - Central	\$674,568
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,090
Total Other Support Services	\$16,090
Total Support Services	\$13,323,503
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	527,596
200 Personnel Services - Employee Benefits	246,369
300 Purchased Professional and Technical Services	77,830
400 Purchased Property Services	10,075
500 Other Purchased Services	64,215
600 Supplies	55,800
700 Property	17,500
800 Other Objects	40,200
Total Student Activities	\$1,039,585
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	26,500
800 Other Objects	64,838
Total Community Services	\$91,338
Total Operation of Non-Instructional Services	\$1,130,923
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	159,167
Total Facilities Acquisition, Construction and Improvement Services	\$159,167
Total Facilities Acquisition, Construction and Improvement Services	\$159,167
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	500,400
900 Other Uses of Funds	3,780,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,280,400
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	75,000
Total Interfund Transfers - Out	\$75,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	85,000
Total Budgetary Reserve	\$85,000
Total Other Expenditures and Financing Uses	\$4,440,400
TOTAL EXPENDITURES	\$46,486,749

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	18,000,000	15,000,000
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	5,000,000	1,000,000
Other Capital Projects Fund	866,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	135,000	135,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	102,500	102,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,103,500	\$16,237,500

<u>Long-Term Investments</u>	<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		

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<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	\$24,103,500	\$16,237,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	6,254,200	4,480,200
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	605,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,922,860	6,072,860
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,782,060	\$11,153,060
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<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	\$12,782,060	\$11,153,060

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,782,060	\$11,153,060

LEA : 120488603 Wilson Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	5,070
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,964,045
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,165,016
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,129,061
5900 Budgetary Reserve	85,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,219,131