

FINAL GENERAL FUND BUDGET

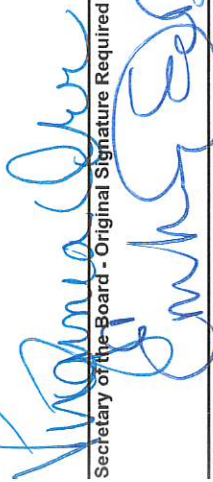
Calendar Year 2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/09/2024


President of the Board - Original Signature Required

President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required

Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

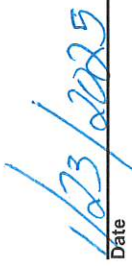
Chief School Administrator - Original Signature Required

Patrick J Laffey

Contact Person

pat.laffey@ssdedu.org

Email Address


Date


Date


Date

(570)348-3400

Extn :

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Scranton SD	COUNTY : Lackawanna	AUN : 119357402
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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 ☒

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

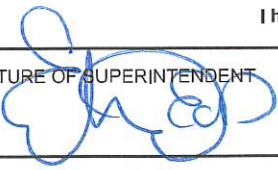
Total Budgeted Expenditures	\$225671321
Ending Unassigned Fund Balance	\$15195176
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.73%

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 1/22/25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025 PROPOSED BUDGET

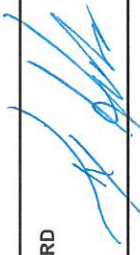
24 PS 6-687(a)(1)

(03/2006)

School District Name : Scranton SD	County : Lackawanna	AUN Number : 119357402
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 1/23/25
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency to cover unexpected costs, including additional staff that may be needed for the 2025-2026 school year
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 < 8% of our budgeted expenditures. This allows the District to cover approx. 1 month of budgeted expenditures in the event of unforeseen issues related to revenue collections or expenditure increases.
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 is committing \$5.0M for one time non reoccurring expenses related to Capital Projects.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
310 Nonspendable Fund Balance	
320 Restricted Fund Balance	
330 Committed Fund Balance	5,000,000
340 Assigned Fund Balance	
350 Unassigned Fund Balance	15,195,176
total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	<u>\$20,195,176</u>
Estimated Revenues And Other Financing Sources	
1000 Revenue from Local Sources	75,213,105
2000 Revenue from State Sources	140,014,405
3000 Revenue from Federal Sources	10,008,811
4000 Other Financing Sources	435,000
total Estimated Revenues And Other Financing Sources	<u>\$225,671,321</u>
total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$245,866,497</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	42,201,108
6113 Public Utility Realty Taxes	66,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	165,000
6150 Current Act 511 Taxes - Proportional Assessments	20,094,713
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,054,614
6500 Earnings on Investments	850,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,402,665
6910 Rentals	80,000
6940 Tuition from Patrons	735,436
6990 Refunds and Other Miscellaneous Revenue	499,569

REVENUE FROM LOCAL SOURCES

\$75,213,105

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	75,148,141
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	10,610,816
7292 Pre-K Counts	120,000
7311 Pupil Transportation Subsidy	1,510,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	275,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,021,797
7330 Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340 State Property Tax Reduction Allocation	6,460,753
7360 Safe Schools	734,002
7505 Ready to Learn Block Grant	17,057,661
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	887,074
7810 State Share of Social Security and Medicare Taxes	3,800,392
7820 State Share of Retirement Contributions	22,158,769

REVENUE FROM STATE SOURCES

\$140,014,405

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	6,480,028
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	533,296
8516 Title III - Language Instruction for English Learners and Immigrant Students	220,225
8517 Title IV - 21st Century Schools	493,842

		Amount
REVENUE FROM FEDERAL SOURCES		
8640	Headstart	156,420
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	175,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,800,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
TOTAL REVENUE FROM FEDERAL SOURCES		\$10,008,811
OTHER FINANCING SOURCES		
9350	Enterprise Fund Transfers	435,000
TOTAL OTHER FINANCING SOURCES		\$435,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		225,671,321

Est 1 Index (current): 8.1%
Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$42,201,108
\$6,461,240
\$48,662,348
\$53,639,673
Lackawanna

Total

2024 Data

a. Assessed Value \$375,724,318
b. Real Estate Mills 147.8486

I. 2025 Data

c. 2022 STEB Market Value \$2,681,853,922
d. Assessed Value \$362,801,361
e. Assessed Value of New Constr/ Renov \$0

2024 Calculations

f. 2024 Tax Levy (a * b) \$55,550,314

2025 Calculations

g. Percent of Total Market Value 100.000000%
h. Rebalanced 2024 Tax Levy \$55,550,314
i. Base Mills Subject to Index (f Total * g) 147.8486

(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 89.450000%
k. Tax Levy Needed \$53,639,673

(Approx. Tax Levy * g)

I. 2025 Real Estate Tax Rate

(k / d * 1000) 147.8486
m. Tax Levy Generated by Mills \$53,639,673

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$42,201,108
(n * Est. Pct. Collection)

act 1 Index (current): 8.1%
alculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$42,201,108
\$6,461,240
\$48,662,348
\$53,639,673
Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	159.8243	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,984,474	\$57,984,474
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

Assessed Value Exclusion per Homestead	\$4,549.00
Number of Homestead/Farmstead Properties	9498
Median Assessed Value of Homestead Properties	\$10,000

UN: 119357402 Scranton SD
Printed 1/22/2025 4:48:46 PM
at 1 Index (current): 8.1%
Allocation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$42,201,108
\$6,461,240
\$48,662,348
\$53,639,673
Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,460,753	Lowering RE Tax Rate	\$0	\$6,460,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$487			\$487
Amount of Tax Relief from State/Local Sources				\$6,461,240

CODE

111 Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills	
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Homestead Exclusions		Exclusions					
ickawanna	362,801,361	147.8486	53,639,673					89.450000%			
Totals:	362,801,361		53,639,673	6,461,240	=	47,178,433	X	89.450000%	=	42,201,108	

	Rate	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00	0
6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	0
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	165,000
6144 Current Act 511 Trailer Taxes	\$0.00	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes - Flat Rate Assessments		165,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	14,650,000	14,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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	0.00755	0	7,300,000	4,244,713
Total Current Act 511 Taxes - Proportional Assessments			23,150,000	20,094,713
Total Act 511, Current Taxes	Act 511 Tax Limit -->	2,681,853,922 X	12	32,182,247
		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
		2024 (Rebalanced)	2025				2024 (Rebalanced)	2025		
6111	<u>Current Real Estate Taxes</u> Lackawanna	147.8486	147.8486	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	8.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	8.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00755	0.00755	0.00%	Yes	8.1%	0.00755	0.00755	0.01%	Yes

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	96,962,146
1200 Special Programs - Elementary / Secondary	42,920,240
1300 Vocational Education	2,112,165
1400 Other Instructional Programs - Elementary / Secondary	428,647
1500 Nonpublic School Programs	297,432
1800 Pre-Kindergarten	443,470
total Instruction	\$143,164,100
000 Support Services	
2100 Support Services - Students	6,192,029
2200 Support Services - Instructional Staff	2,393,508
2300 Support Services - Administration	9,840,999
2400 Support Services - Pupil Health	2,664,547
2500 Support Services - Business	1,652,172
2600 Operation and Maintenance of Plant Services	19,876,477
2700 Student Transportation Services	7,550,471
2800 Support Services - Central	5,572,881
2900 Other Support Services	65,327
total Support Services	\$55,808,411
000 Operation of Non-Instructional Services	
3200 Student Activities	1,803,135
3300 Community Services	291,306
total Operation of Non-Instructional Services	\$2,094,441
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	734,000
total Facilities Acquisition, Construction and Improvement Services	\$734,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,126,697
5900 Budgetary Reserve	4,743,672
total Other Expenditures and Financing Uses	\$23,870,369
total Estimated Expenditures and Other Financing Uses	\$225,671,321

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,227,089
200 Personnel Services - Employee Benefits	33,684,903
300 Purchased Professional and Technical Services	1,172,587
400 Purchased Property Services	288,603
500 Other Purchased Services	9,993,311
600 Supplies	2,455,040
700 Property	64,506
800 Other Objects	76,107
Total Regular Programs - Elementary / Secondary	\$96,962,146
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,511,257
200 Personnel Services - Employee Benefits	11,466,441
300 Purchased Professional and Technical Services	5,644,261
500 Other Purchased Services	8,983,713
600 Supplies	272,080
700 Property	39,257
800 Other Objects	3,231
Total Special Programs - Elementary / Secondary	\$42,920,240
1300 Vocational Education	
500 Other Purchased Services	2,091,588
600 Supplies	18,162
700 Property	2,415
Total Vocational Education	\$2,112,165
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	250,339
200 Personnel Services - Employee Benefits	157,912
500 Other Purchased Services	20,396
Total Other Instructional Programs - Elementary / Secondary	\$428,647
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	229,222
600 Supplies	68,210
Total Nonpublic School Programs	\$297,432
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	217,339
200 Personnel Services - Employee Benefits	126,131
600 Supplies	100,000
Total Pre-Kindergarten	\$443,470
Total Instruction	\$143,164,100
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,603,118

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,465,526
300 Purchased Professional and Technical Services	108,000
500 Other Purchased Services	3,336
600 Supplies	12,049
Total Support Services - Students	\$6,192,029
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,251,144
200 Personnel Services - Employee Benefits	837,082
300 Purchased Professional and Technical Services	172,804
400 Purchased Property Services	6,350
500 Other Purchased Services	10,847
600 Supplies	93,302
700 Property	21,419
800 Other Objects	550
Total Support Services - Instructional Staff	\$2,393,508
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,320,620
200 Personnel Services - Employee Benefits	3,663,732
300 Purchased Professional and Technical Services	659,081
400 Purchased Property Services	12,014
500 Other Purchased Services	77,137
600 Supplies	35,530
700 Property	851
800 Other Objects	72,034
Total Support Services - Administration	\$9,840,999
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,406,522
200 Personnel Services - Employee Benefits	962,447
300 Purchased Professional and Technical Services	202,658
400 Purchased Property Services	51,875
500 Other Purchased Services	1,685
600 Supplies	39,360
Total Support Services - Pupil Health	\$2,664,547
2500 Support Services - Business	
100 Personnel Services - Salaries	783,136
200 Personnel Services - Employee Benefits	540,240
300 Purchased Professional and Technical Services	214,782
400 Purchased Property Services	34,030
500 Other Purchased Services	14,134
600 Supplies	63,800
700 Property	2,050
Total Support Services - Business	\$1,662,172
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	6,843,387
200 Personnel Services - Employee Benefits	4,682,762

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,834,832
400 Purchased Property Services	2,790,395
500 Other Purchased Services	1,169,119
600 Supplies	1,962,232
700 Property	593,750
Total Operation and Maintenance of Plant Services	\$19,876,477
2700 Student Transportation Services	
100 Personnel Services - Salaries	62,099
200 Personnel Services - Employee Benefits	42,492
500 Other Purchased Services	7,445,880
Total Student Transportation Services	\$7,550,471
2800 Support Services - Central	
100 Personnel Services - Salaries	1,847,459
200 Personnel Services - Employee Benefits	1,269,532
300 Purchased Professional and Technical Services	1,076,059
400 Purchased Property Services	40,000
500 Other Purchased Services	24,888
600 Supplies	169,086
700 Property	1,145,000
800 Other Objects	1,057
Total Support Services - Central	\$5,572,981
2900 Other Support Services	
500 Other Purchased Services	65,327
Total Other Support Services	\$65,327
Total Support Services	\$55,808,411
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	684,788
200 Personnel Services - Employee Benefits	468,584
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	30,106
500 Other Purchased Services	221,109
600 Supplies	93,056
700 Property	82,857
800 Other Objects	147,635
Total Student Activities	\$1,803,135
3300 Community Services	
100 Personnel Services - Salaries	137,100
200 Personnel Services - Employee Benefits	63,021
600 Supplies	91,185
Total Community Services	\$291,306
Total Operation of Non-Instructional Services	\$2,094,441
3000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	734,000
Total Facilities Acquisition, Construction and Improvement Services	\$734,000
Total Facilities Acquisition, Construction and Improvement Services	\$734,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,026,697
900 Other Uses of Funds	10,100,000
Total Debt Service / Other Expenditures and Financing Uses	\$19,126,697
5900 <u>Budgetary Reserve</u>	
800 Other Objects	4,743,672
Total Budgetary Reserve	\$4,743,672
Total Other Expenditures and Financing Uses	\$23,870,369
TOTAL EXPENDITURES	\$225,671,321

Cash and Short-Term Investments

General Fund

Public Purpose (Expendable) Trust Fund

Other Comproller-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 Cash and Short-Term Investments

06/30/2025 Estimate

25,000,000

06/30/Final Projection

30,000,000

Long-Term Investments

General Fund

Public Purpose (Expendable) Trust Fund

Other Comproller-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

06/30/2025 Estimate 06/30/Final Projection

otal Long-Term Investments

OTAL CASH AND INVESTMENTS \$25,000,000 \$30,000,000

<u>Long-Term Indebtedness</u>		<u>06/30/2025 Estimate</u>	<u>06/30/Final Projection</u>
General Fund			
0510 Bonds Payable			
0520 Extended-Term Financing Agreements Payable		216,835,000	226,445,000
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		\$216,835,000	\$226,445,000
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

06/30/2025 Estimate

06/30/Final 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

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

06/30/2025 Estimate

06/30/Final Projection

06/30/2025 Estimate 06/30/Final Projection

Long-Term Indebtedness

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

06/30/2025 Estimate 06/30/Final Projection

Long-Term Indebtedness

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

\$216,835,000

\$226,445,000

06/30/Final Projection

06/30/2025 Estimate

Short-Term Payables

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		
otal Short-Term Payables	\$216,835,000	\$226,445,000
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	15,195,176
total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,195,176
5900 Budgetary Reserve	4,743,672
total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,938,848