

FINAL GENERAL FUND BUDGET


Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2024


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Laurie L Piccirillo

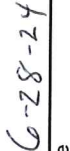
Contact Person

lpiccirillo@brockway.k12.pa.us

Email Address


Date


Date


Date

(814)265-8411

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brockway Area SD	COUNTY : Jefferson	AUN : 106330703
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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	\$19028169
Ending Unassigned Fund Balance	\$962561
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.05%

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 6-28-24
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

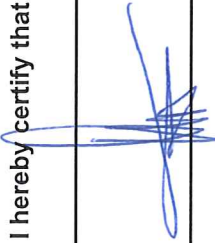
24 PS 6-687(a)(1)

(03/2006)

School District Name : Brockway Area SD	County : Jefferson	AUN Number : 106330703
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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 5-28-2024
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$103,796.00 Function 2400, Object 200: \$111,561.00	District pays large portion of medical benefits
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$49,535.00 Function 2700, Object 200: \$55,162.00	District pays large portion of medical benefits
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$2,750.00 Function 2800, Object 200: \$201,039.00	Object 200 amount represents the portion of retirees health insurance the District has committed to paying. No associated salaries.
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 for future expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Used to balance future budget deficit and increase in PSERS expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Used for future OPEB obligations, medical premium increases, capital projects and technology purchases.

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

0830 Committed Fund Balance

1,210,000

0840 Assigned Fund Balance

6,769,000

0850 Unassigned Fund Balance

1,111,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$9,090,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

4,771,844

7000 Revenue from State Sources

12,668,253

8000 Revenue from Federal Sources

570,633

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$18,010,730

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$27,100,730

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,923,394
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	26,250
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,500
6150 Current Act 511 Taxes - Proportional Assessments	1,123,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	261,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	20,000

REVENUE FROM LOCAL SOURCES \$4,771,844

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,363,457
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	47,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	861,806
7311 Pupil Transportation Subsidy	573,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	61,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	532,934
7505 Ready to Learn Block Grant	193,887
7810 State Share of Social Security and Medicare Taxes	360,913
7820 State Share of Retirement Contributions	1,642,256

REVENUE FROM STATE SOURCES \$12,668,253

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	270,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	28,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	47,633

Amount

REVENUE FROM FEDERAL SOURCES

8749 Other CARES Act Funding 140,000

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 25,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$570,633

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,010,730

Act 1 Index (current): 7.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,924,000

Amount of Tax Relief for Homestead Exclusions

\$532,934

Total Approx. Tax Revenue:

\$3,456,934

Approx. Tax Levy for Tax Rate Calculation:

\$3,614,002

Elk

Jefferson

Total

2023-24 Data			
a. Assessed Value	\$11,690,679	\$151,630,720	\$163,321,399
b. Real Estate Mills	30.1200	21.4800	
I. 2024-25 Data			
c. 2022 STEB Market Value	\$37,278,718	\$343,751,694	\$381,030,412
d. Assessed Value	\$11,891,061	\$151,761,740	\$163,652,801
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy	\$352,123	\$3,257,028	\$3,609,151
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value	9.78366%	90.21634%	100.00000%
II.			
h. Rebalanced 2023-24 Tax Levy	\$353,107	\$3,256,044	\$3,609,151
(f Total * g)			
i. Base Mills Subject to Index	30.2041	21.4800	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	95.00000%	94.90216%
k. Tax Levy Needed	\$353,582	\$3,260,420	\$3,614,002
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate	29.7300	21.4800	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$353,521	\$3,259,842	\$3,613,363
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,080,429
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,923,394
(n * Est. Pct. Collection)			

Act 1 Index (current): 7.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,924,000

Amount of Tax Relief for Homestead Exclusions

\$532,934

Total Approx. Tax Revenue:

\$3,456,934

Approx. Tax Levy for Tax Rate Calculation:

\$3,614,002

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	32.4694	23.0910	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$386,096	\$3,504,330	\$3,890,426
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,440.00	\$11,681.00	
Number of Homestead/Farmstead Properties	223	1882	2105
Median Assessed Value of Homestead Properties			\$42,125

Act 1 Index (current): 7.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,924,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$532,934</u>			
Total Approx. Tax Revenue:	\$3,456,934			
Approx. Tax Levy for Tax Rate Calculation:	\$3,614,002			

	Elk	Jefferson		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$532,934	Lowering RE Tax Rate	\$0	\$532,934
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$532,934

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>
Elk	11,891,061	29.7300	353,521			94.00000%	
Jefferson	151,761,740	21.4800	3,259,842			95.00000%	
Totals:	163,652,801		3,613,363	- 532,934 =	3,080,429 X	94.90216% =	2,923,394

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,500
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	17,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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			29,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	840,000
6152 Current Act 511 Occupation Taxes	1000.00000	0.000	203,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,123,000
Total Act 511, Current Taxes			1,152,500
Act 511 Tax Limit -->		381,030,412 X	12
		Market Value	Mills
			4,572,365
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Elk	30.2041	29.7300	-1.55%	Yes	7.5%			
	Jefferson	21.4800	21.4800	0.00%	Yes	7.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.5%			
6152	Current Act 511 Occupation Taxes	1000.0000	1000.00000	0.00%	Yes	7.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,198,140
1200 Special Programs - Elementary / Secondary	2,248,553
1300 Vocational Education	1,106,381
1400 Other Instructional Programs - Elementary / Secondary	59,070
1500 Nonpublic School Programs	3,500
Total Instruction	\$11,615,644
2000 Support Services	
2100 Support Services - Students	566,578
2200 Support Services - Instructional Staff	648,919
2300 Support Services - Administration	1,168,044
2400 Support Services - Pupil Health	219,677
2500 Support Services - Business	606,936
2600 Operation and Maintenance of Plant Services	1,950,186
2700 Student Transportation Services	1,050,697
2800 Support Services - Central	203,789
2900 Other Support Services	13,600
Total Support Services	\$6,428,426
3000 Operation of Non-Instructional Services	
3200 Student Activities	590,699
3300 Community Services	42,400
Total Operation of Non-Instructional Services	\$633,099
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	280,000
5200 Interfund Transfers - Out	11,000
Total Other Expenditures and Financing Uses	\$291,000
Total Estimated Expenditures and Other Financing Uses	\$19,028,169

2024-2025 Final General Fund Budget

LEA : 106330703 Brockway Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,416,561
200 Personnel Services - Employee Benefits	3,326,779
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	12,500
500 Other Purchased Services	200,800
600 Supplies	180,500
700 Property	45,000
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$8,198,140
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	802,300
200 Personnel Services - Employee Benefits	742,753
300 Purchased Professional and Technical Services	178,750
500 Other Purchased Services	504,650
600 Supplies	19,100
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$2,248,553
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	132,798
200 Personnel Services - Employee Benefits	102,183
400 Purchased Property Services	400
500 Other Purchased Services	849,000
600 Supplies	22,000
Total Vocational Education	\$1,106,381
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,550
200 Personnel Services - Employee Benefits	15,370
300 Purchased Professional and Technical Services	900
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$59,070
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,500
Total Nonpublic School Programs	\$3,500
Total Instruction	\$11,615,644
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	276,043
200 Personnel Services - Employee Benefits	208,090
300 Purchased Professional and Technical Services	79,950
500 Other Purchased Services	900

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	595
Total Support Services - Students	\$566,578
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	306,930
200 Personnel Services - Employee Benefits	275,489
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,200
500 Other Purchased Services	6,800
600 Supplies	22,000
Total Support Services - Instructional Staff	\$648,919
2300 Support Services - Administration	
100 Personnel Services - Salaries	630,368
200 Personnel Services - Employee Benefits	425,176
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	24,000
500 Other Purchased Services	14,100
600 Supplies	10,050
800 Other Objects	5,350
Total Support Services - Administration	\$1,168,044
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	103,796
200 Personnel Services - Employee Benefits	111,561
300 Purchased Professional and Technical Services	3,220
400 Purchased Property Services	250
500 Other Purchased Services	500
800 Other Objects	350
Total Support Services - Pupil Health	\$219,677
2500 Support Services - Business	
100 Personnel Services - Salaries	300,041
200 Personnel Services - Employee Benefits	237,295
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	17,800
500 Other Purchased Services	13,200
600 Supplies	15,000
800 Other Objects	15,500
Total Support Services - Business	\$606,936
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	731,977
200 Personnel Services - Employee Benefits	671,509
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	231,300
500 Other Purchased Services	92,400
600 Supplies	153,000
700 Property	59,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,950,186
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,535
200 Personnel Services - Employee Benefits	55,162
500 Other Purchased Services	946,000
Total Student Transportation Services	\$1,050,697
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,750
200 Personnel Services - Employee Benefits	201,039
Total Support Services - Central	\$203,789
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,600
Total Other Support Services	\$13,600
Total Support Services	\$6,428,426
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	227,584
200 Personnel Services - Employee Benefits	132,385
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	9,500
500 Other Purchased Services	82,960
600 Supplies	62,250
700 Property	8,000
800 Other Objects	31,020
Total Student Activities	\$590,699
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,000
600 Supplies	4,000
800 Other Objects	30,400
Total Community Services	\$42,400
Total Operation of Non-Instructional Services	\$633,099
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	280,000
Total Debt Service / Other Expenditures and Financing Uses	\$280,000

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,000
Total Interfund Transfers - Out	\$11,000
Total Other Expenditures and Financing Uses	\$291,000
TOTAL EXPENDITURES	\$19,028,169

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	9,000,000	8,000,000
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		
Other Capital Projects Fund	46,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,046,000	\$8,000,000

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 **\$9,046,000** **\$8,000,000**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,636,000	7,636,000
0599 Other Noncurrent Liabilities	443,000	443,000
Total General Fund	\$8,579,000	\$8,579,000

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

06/30/2024 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

1,429,514

1,197,617

Total Other Capital Projects Fund

\$1,429,514

\$1,197,617

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

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	\$10,008,514	\$9,776,617
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$10,008,514	\$9,776,617
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	610,000
0840 Assigned Fund Balance	6,500,000
0850 Unassigned Fund Balance	962,561
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,072,561

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,072,561
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