

# FINAL GENERAL FUND BUDGET

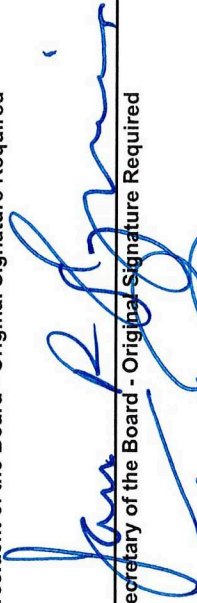
Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2024



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required



Date



Date



Date

James Dzurica

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 : Mount Pleasant Area SD	COUNTY : Westmoreland	AUN : 107655903
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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	\$38181192
Ending Unassigned Fund Balance	\$2984476
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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 6-27-2024
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DUE DATE: AUGUST 15, 2024

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Mount Pleasant Area SD	County : Westmoreland	AUN Number : 107655903
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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 5-1-2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Future General Fund Operational Use and Capital Improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance is assigned for future OPEB liability.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	890,000
0850 Unassigned Fund Balance	3,289,765
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,179,765</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,783,102
7000 Revenue from State Sources	19,154,372
8000 Revenue from Federal Sources	876,286
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$37,813,760</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$41,993,525</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	13,442,816
6113 Public Utility Realty Taxes	15,001
6114 Payments in Lieu of Current Taxes - State / Local	26,000
6120 Current Per Capita Taxes, Section 679	26,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,000
6500 Earnings on Investments	370,000
6700 Revenues from LEA Activities	73,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	432,560
6910 Rentals	50,225
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	87,500

**REVENUE FROM LOCAL SOURCES \$17,783,102**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,107,925
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,728,459
7311 Pupil Transportation Subsidy	1,300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,266,239
7360 Safe Schools	159,389
7505 Ready to Learn Block Grant	344,360
7810 State Share of Social Security and Medicare Taxes	580,000
7820 State Share of Retirement Contributions	2,598,000

**REVENUE FROM STATE SOURCES \$19,154,372**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	466,273
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,298
8517 Title IV - 21st Century Schools	31,640
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	83,075
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$876,286</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>37,813,760</b>

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,442,816
Amount of Tax Relief for Homestead Exclusions	<u>\$1,266,239</u>
Total Approx. Tax Revenue:	\$14,709,055
Approx. Tax Levy for Tax Rate Calculation:	\$15,605,243

Westmoreland

Total

2023-24 Data		
a. Assessed Value	\$166,150,130	\$166,150,130
b. Real Estate Mills	92.8200	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,116,344,396	\$1,116,344,396
d. Assessed Value	\$166,331,730	\$166,331,730
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$15,422,055	\$15,422,055
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,422,055	\$15,422,055
(f Total * g)		
i. Base Mills Subject to Index	92.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.75000%	93.75000%
k. Tax Levy Needed	\$15,605,243	\$15,605,243
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>93.8200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,605,243	\$15,605,243
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,339,004
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,442,816
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,442,816</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,266,239</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$14,709,055</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,605,243</b>	
	<b>Westmoreland</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	99.3174	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,519,635	\$16,519,635
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,738.20	
Number of Homestead/Farmstead Properties	4940	4940
Median Assessed Value of Homestead Properties		\$16,730

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Act 1 Index (current): 7.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,442,816</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,266,239</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,709,055</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,605,243</b>

	<b>Westmoreland</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,266,239	Lowering RE Tax Rate	\$0	\$1,266,239
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,266,239</b>

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>
Westmoreland	166,331,730	93.8200	15,605,243			93.75000%	
<b>Totals:</b>	<b>166,331,730</b>		<b>15,605,243</b>	- 1,266,239	= 14,339,004	X 93.75000%	= 13,442,816

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		26,000
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	26,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
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 50,000 50,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,175,000	2,175,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	240,000	240,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,415,000 2,415,000**

**Total Act 511, Current Taxes 2,465,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,116,344,396 X</b>	<b>12</b>	<b>13,396,133</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u> Westmoreland	92.8200	93.8200	1.08%	Yes	7.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%			

LEA : 107655903 Mount Pleasant Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,615,265
1200 Special Programs - Elementary / Secondary	5,551,837
1300 Vocational Education	1,863,329
1400 Other Instructional Programs - Elementary / Secondary	654,888
<b>Total Instruction</b>	<b>\$22,685,319</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,125,626
2200 Support Services - Instructional Staff	358,327
2300 Support Services - Administration	2,164,732
2400 Support Services - Pupil Health	316,644
2500 Support Services - Business	353,397
2600 Operation and Maintenance of Plant Services	3,608,680
2700 Student Transportation Services	2,706,980
2800 Support Services - Central	537,428
2900 Other Support Services	10,535
<b>Total Support Services</b>	<b>\$11,182,349</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	949,248
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$952,248</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,205,276
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	86,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,361,276</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,181,192</b>

2024-2025 Final General Fund Budget

LEA : 107655903 Mount Pleasant Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,283,433
200 Personnel Services - Employee Benefits	4,938,667
300 Purchased Professional and Technical Services	560,480
400 Purchased Property Services	50,563
500 Other Purchased Services	1,117,960
600 Supplies	626,862
700 Property	25,000
800 Other Objects	12,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,615,265</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,731,840
200 Personnel Services - Employee Benefits	1,159,074
300 Purchased Professional and Technical Services	1,169,343
500 Other Purchased Services	1,449,480
600 Supplies	42,000
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,551,837</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	549,065
200 Personnel Services - Employee Benefits	362,264
500 Other Purchased Services	940,000
600 Supplies	12,000
<b>Total Vocational Education</b>	<b>\$1,863,329</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	349,052
200 Personnel Services - Employee Benefits	244,836
500 Other Purchased Services	61,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$654,888</b>
<b>Total Instruction</b>	<b>\$22,685,319</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	577,198
200 Personnel Services - Employee Benefits	388,976
300 Purchased Professional and Technical Services	153,964
400 Purchased Property Services	2,288
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$1,125,626</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	203,981
200 Personnel Services - Employee Benefits	91,687

2024-2025 Final General Fund Budget

LEA : 107655903 Mount Pleasant Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	7,184
500 Other Purchased Services	4,190
600 Supplies	23,655
800 Other Objects	1,630
<b>Total Support Services - Instructional Staff</b>	<b>\$358,327</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,255,532
200 Personnel Services - Employee Benefits	652,023
300 Purchased Professional and Technical Services	150,500
400 Purchased Property Services	11,997
500 Other Purchased Services	32,500
600 Supplies	34,420
800 Other Objects	27,760
<b>Total Support Services - Administration</b>	<b>\$2,164,732</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	194,155
200 Personnel Services - Employee Benefits	103,759
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	1,000
500 Other Purchased Services	130
600 Supplies	9,400
<b>Total Support Services - Pupil Health</b>	<b>\$316,644</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	220,758
200 Personnel Services - Employee Benefits	116,222
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	4,717
500 Other Purchased Services	500
600 Supplies	3,500
800 Other Objects	4,700
<b>Total Support Services - Business</b>	<b>\$353,397</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,235,886
200 Personnel Services - Employee Benefits	819,255
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	961,250
500 Other Purchased Services	177,351
600 Supplies	312,000
700 Property	20,438
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,608,680</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,706,980
<b>Total Student Transportation Services</b>	<b>\$2,706,980</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	181,387
200 Personnel Services - Employee Benefits	108,224
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	6,500
500 Other Purchased Services	51,000
600 Supplies	177,817
<b>Total Support Services - Central</b>	<b>\$537,428</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,535
<b>Total Other Support Services</b>	<b>\$10,535</b>
<b>Total Support Services</b>	<b>\$11,182,349</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	378,643
200 Personnel Services - Employee Benefits	168,155
300 Purchased Professional and Technical Services	88,650
400 Purchased Property Services	38,000
500 Other Purchased Services	93,100
600 Supplies	123,200
700 Property	39,500
800 Other Objects	20,000
<b>Total Student Activities</b>	<b>\$949,248</b>
<b>3300 Community Services</b>	
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$952,248</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	628,748
900 Other Uses of Funds	2,576,528
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,205,276</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	86,000
<b>Total Budgetary Reserve</b>	<b>\$86,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,361,276</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,181,192</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	7,100,000	6,700,000
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	20,000	15,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,200,000	1,150,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	110,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,835,000</b>	<b>\$8,325,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,835,000</b>	<b>\$8,325,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable	14,175,000	11,820,000
0520 Extended-Term Financing Agreements Payable	701,585	485,057
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	575,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,655,716	1,553,382
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$17,107,301</b>	<b>\$14,408,439</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$17,107,301</b>	<b>\$14,408,439</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$17,107,301</b>	<b>\$14,408,439</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	827,858
0850 Unassigned Fund Balance	2,984,475
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,812,333</b>
<b>5900 Budgetary Reserve</b>	<b>86,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,898,333</b>