

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2024

President of the Board - Original Signature Required

Date

7/9/24

Secretary of the Board - Original Signature Required

Date

7/9/24

Chief School Administrator - Original Signature Required

Date

7/9/24

Sally Matthews

(724)438-4501

Extn :1614

Contact Person

Telephone

Extension

sally.matthews@jasdraiders.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Uniontown Area SD	COUNTY : Fayette	AUN : 101268003
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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	\$58129227
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 7/9/24
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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 : Uniontown Area SD	County : Fayette	AUN Number : 101268003
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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 7/9/24
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$34,226.40 C x 2%: \$33,247.94</p>	<p>some of the parcels are below the allotted assessment making it more for the other parcels that are remaining</p>

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

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

2,947,212

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

\$2,947,212

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

18,881,326

7000 Revenue from State Sources

33,226,989

8000 Revenue from Federal Sources

2,473,700

9000 Other Financing Sources

600,000

Total Estimated Revenues And Other Financing Sources

\$55,182,015

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

\$58,129,227

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,014,826
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	81,000
6150 Current Act 511 Taxes - Proportional Assessments	2,049,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,710,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	733,500
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	56,500

REVENUE FROM LOCAL SOURCES \$18,881,326

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	20,133,204
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	2,582,799
7292 Pre-K Counts	480,000
7311 Pupil Transportation Subsidy	2,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,662,397
7505 Ready to Learn Block Grant	554,307
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,200
7810 State Share of Social Security and Medicare Taxes	923,873
7820 State Share of Retirement Contributions	4,283,209

REVENUE FROM STATE SOURCES \$33,226,989

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,555,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	155,000
8517 Title IV - 21st Century Schools	118,700
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	625,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$2,473,700
OTHER FINANCING SOURCES	
9100 Sale of Bonds	600,000
OTHER FINANCING SOURCES	\$600,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,182,015

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,014,826
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,397</u>
Total Approx. Tax Revenue:	\$15,677,223
Approx. Tax Levy for Tax Rate Calculation:	\$17,234,426

Fayette

Total

2023-24 Data		
a. Assessed Value	\$946,114,330	\$946,114,330
b. Real Estate Mills	16.6400	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,428,780,473	\$1,428,780,473
d. Assessed Value	\$967,139,500	\$967,139,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$15,743,342	\$15,743,342
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$15,743,342	\$15,743,342
(f Total * g)		
i. Base Mills Subject to Index	16.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$17,234,426	\$17,234,426
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	17.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,234,426	\$17,234,426
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,572,029
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,014,826
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,014,826
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,397</u>
Total Approx. Tax Revenue:	\$15,677,223
Approx. Tax Levy for Tax Rate Calculation:	\$17,234,426

Fayette

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8214	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,235,780	\$17,235,780
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	\$18,187.00	
Number of Homestead/Farmstead Properties	5235	5235
Median Assessed Value of Homestead Properties		\$80,598

Act 1 Index (current): 7.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,014,826
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,397</u>
Total Approx. Tax Revenue:	\$15,677,223
Approx. Tax Levy for Tax Rate Calculation:	\$17,234,426

Fayette	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,397	Lowering RE Tax Rate	\$0	\$1,662,397
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,397

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>
Fayette	967,139,500	17.8200	17,234,426			90.00000%	
Totals:	967,139,500		17,234,426	- 1,662,397	= 15,572,029	X 90.00000%	= 14,014,826

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
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	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	45,000
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 81,000 81,000

	<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%	1,275,000	1,275,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	274,500	274,500
6154 Current Act 511 Amusement Taxes	0.500%	0.000%	95,000	95,000
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	1.00000	0.000	405,000	405,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,049,500 2,049,500

Total Act 511, Current Taxes 2,130,500

Act 511 Tax Limit -->	1,428,780,473	X	12	17,145,366
	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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Fayette	16.6400	17.8200	7.10%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.00000	0.00%	Yes	7.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,230,103
1200 Special Programs - Elementary / Secondary	9,401,686
1300 Vocational Education	1,944,053
1400 Other Instructional Programs - Elementary / Secondary	658,804
1500 Nonpublic School Programs	71,800
1800 Pre-Kindergarten	411,504
Total Instruction	\$35,717,950
2000 Support Services	
2100 Support Services - Students	1,349,735
2200 Support Services - Instructional Staff	918,062
2300 Support Services - Administration	3,270,800
2400 Support Services - Pupil Health	1,067,035
2500 Support Services - Business	395,305
2600 Operation and Maintenance of Plant Services	5,960,011
2700 Student Transportation Services	4,964,028
2800 Support Services - Central	905,877
2900 Other Support Services	33,000
Total Support Services	\$18,863,853
3000 Operation of Non-Instructional Services	
3200 Student Activities	702,988
3300 Community Services	16,000
Total Operation of Non-Instructional Services	\$718,988
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,804,436
Total Other Expenditures and Financing Uses	\$2,804,436
Total Estimated Expenditures and Other Financing Uses	\$58,129,227

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,939,530
200 Personnel Services - Employee Benefits	8,683,018
300 Purchased Professional and Technical Services	157,070
400 Purchased Property Services	1,500
500 Other Purchased Services	1,817,200
600 Supplies	562,830
700 Property	52,155
800 Other Objects	16,800
Total Regular Programs - Elementary / Secondary	\$23,230,103
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,172,908
200 Personnel Services - Employee Benefits	2,191,542
300 Purchased Professional and Technical Services	1,203,200
400 Purchased Property Services	6,200
500 Other Purchased Services	2,798,436
600 Supplies	20,800
700 Property	3,000
800 Other Objects	5,600
Total Special Programs - Elementary / Secondary	\$9,401,686
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	401,086
200 Personnel Services - Employee Benefits	237,717
500 Other Purchased Services	1,300,000
600 Supplies	5,250
Total Vocational Education	\$1,944,053
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	85,407
200 Personnel Services - Employee Benefits	45,897
500 Other Purchased Services	527,500
Total Other Instructional Programs - Elementary / Secondary	\$658,804
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	71,800
Total Nonpublic School Programs	\$71,800
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	411,504
Total Pre-Kindergarten	\$411,504
Total Instruction	\$35,717,950
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	830,359
200 Personnel Services - Employee Benefits	495,126

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	2,800
500 Other Purchased Services	2,950
600 Supplies	2,000
Total Support Services - Students	\$1,349,735
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	495,329
200 Personnel Services - Employee Benefits	362,799
300 Purchased Professional and Technical Services	32,330
400 Purchased Property Services	3,000
500 Other Purchased Services	3,000
600 Supplies	21,604
Total Support Services - Instructional Staff	\$918,062
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,603,061
200 Personnel Services - Employee Benefits	1,210,184
300 Purchased Professional and Technical Services	336,200
400 Purchased Property Services	77,315
500 Other Purchased Services	22,450
600 Supplies	15,590
800 Other Objects	6,000
Total Support Services - Administration	\$3,270,800
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	598,450
200 Personnel Services - Employee Benefits	344,510
300 Purchased Professional and Technical Services	93,700
400 Purchased Property Services	1,150
500 Other Purchased Services	1,750
600 Supplies	12,375
700 Property	15,000
800 Other Objects	100
Total Support Services - Pupil Health	\$1,067,035
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,610
200 Personnel Services - Employee Benefits	128,511
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	15,184
500 Other Purchased Services	10,800
600 Supplies	6,500
800 Other Objects	4,700
Total Support Services - Business	\$395,305
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,436,176
200 Personnel Services - Employee Benefits	1,840,165
300 Purchased Professional and Technical Services	5,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	900,295
500 Other Purchased Services	247,423
600 Supplies	472,752
700 Property	45,000
800 Other Objects	13,200
Total Operation and Maintenance of Plant Services	\$5,960,011
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	183,122
200 Personnel Services - Employee Benefits	136,781
400 Purchased Property Services	9,400
500 Other Purchased Services	4,625,975
600 Supplies	8,550
800 Other Objects	200
Total Student Transportation Services	\$4,964,028
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	234,445
200 Personnel Services - Employee Benefits	174,932
300 Purchased Professional and Technical Services	227,542
400 Purchased Property Services	110,000
500 Other Purchased Services	1,500
600 Supplies	139,358
700 Property	15,000
800 Other Objects	3,100
Total Support Services - Central	\$905,877
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$18,863,853
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	325,000
200 Personnel Services - Employee Benefits	135,038
300 Purchased Professional and Technical Services	101,000
500 Other Purchased Services	79,950
600 Supplies	29,000
700 Property	11,500
800 Other Objects	21,500
Total Student Activities	\$702,988
3300 <u>Community Services</u>	
600 Supplies	16,000
Total Community Services	\$16,000
Total Operation of Non-Instructional Services	\$718,988
4000 Facilities Acquisition, Construction and Improvement Services	

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,804,436
Total Interfund Transfers - Out	\$2,804,436
Total Other Expenditures and Financing Uses	\$2,804,436
TOTAL EXPENDITURES	\$58,129,227

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,000,000	1,000,000
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	95,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,310,000	\$1,265,000

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	\$2,310,000	\$1,265,000
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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	1,600,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	23,750,000	24,000,000
0599 Other Noncurrent Liabilities	68,000	68,000
Total General Fund	\$25,418,000	\$25,768,000

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

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>
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	\$25,418,000	\$25,768,000

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	\$25,418,000	\$25,768,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	52,482	78,722
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$52,482	\$78,722
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$52,482	\$78,722

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	34,163	51,244
200 Personnel Services - Employee Benefits	18,159	27,238
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	160	240
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$52,482	\$78,722
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$52,482	\$78,722
TOTAL EXPENDITURES	\$52,482	\$78,722

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$7,098	\$10,645
TOTAL REVENUES	\$7,098	\$10,645

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	1,307	1,960
7820 State Share of Retirement Contributions	5,791	8,685
Total Revenue from State Sources	\$7,098	\$10,645
TOTAL REVENUES	\$7,098	\$10,645