

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

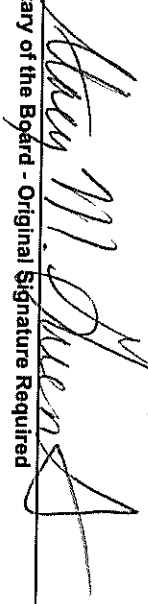
Date of Adoption of the General Fund Budget: 05/03/2024

President of the Board - Original Signature/Required



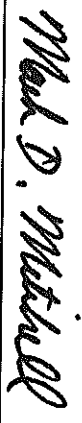
Date 7/31/2024

Secretary of the Board - Original Signature Required



Date 7/31/2024

Chief School Administrator - Original Signature Required



Date 7/31/2024

Leslie A Stott

(814)345-5615

Extn :4850

Contact Person

Telephone

Extension

lstott@westbranch.org

Email Address

DUE DATE: AUGUST 15, 2024

DATE <i>6/26/24</i>	SIGNATURE OF SUPERINTENDENT 
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I hereby certify that the above information is accurate and complete.

Total Budgeted Expenditures: \$21,187,786  
 Ending Unassigned Fund Balance: \$12,566,266  
 Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures: 5.93%  
 The Estimated Ending Unassigned Fund Balance is within the allowable limits.  Yes  No

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.

Fund Balance % Limit (less than)	Total Budgeted Expenditures
12.0%	Less Than or Equal to \$11,999,999
11.5%	Between \$12,000,000 and \$12,999,999
11.0%	Between \$13,000,000 and \$13,999,999
10.5%	Between \$14,000,000 and \$14,999,999
10.0%	Between \$15,000,000 and \$15,999,999
9.5%	Between \$16,000,000 and \$16,999,999
9.0%	Between \$17,000,000 and \$17,999,999
8.5%	Between \$18,000,000 and \$18,999,999
8.0%	Greater Than or Equal to \$19,000,000

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:

SCHOOL DISTRICT : West Branch Area SD	COUNTRY : Clearfield	AUN : 110179003
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(10/2010)

24 PS 6-688

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

# FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> West Branch Area SD	<b>County :</b> Clearfield	<b>AUN Number :</b> 110179003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/26/24
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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: \$9,050.09 C x 2%: \$8,444.94</p>	<p>This is a minimal difference. I have verified the figures but cannot get within the 2% range.</p>
8080	<p>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.</p>	<p>The school district maintains an Unassigned fund balance to ensure that the district meets its monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The West Branch ASD School Board has committed \$2M to future PSERS expenditures and approximately \$6.5M for future capital projects</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The administration of WBASD has earmarked, assigned, approximately funds for future band, athletic field, and dental insurance expenditures.</p>

<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	132,581
0830 Committed Fund Balance	8,049,800
0840 Assigned Fund Balance	58,231
0850 Unassigned Fund Balance	1,680,944
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,788,975</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,842,683
7000 Revenue from State Sources	13,216,514
8000 Revenue from Federal Sources	704,133
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,763,330</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,552,305</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,575,758
6113 Public Utility Realty Taxes	4,600
6114 Payments in Lieu of Current Taxes - State / Local	49,167
6120 Current Per Capita Taxes, Section 679	16,406
6140 Current Act 511 Taxes - Flat Rate Assessments	36,623
6150 Current Act 511 Taxes - Proportional Assessments	781,660
6400 Delinquencies on Taxes Levied / Assessed by the LEA	298,605
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	31,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	507,789
6910 Rentals	4,800
6920 Contributions and Donations from Private Sources	3,400
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	30,875

**REVENUE FROM LOCAL SOURCES \$6,842,683**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,572,118
7112 Basic Education Funding-Social Security	368,850
7240 Driver Education - Student	700
7271 Special Education funds for School-Aged Pupils	1,053,819
7311 Pupil Transportation Subsidy	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	34,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,150
7340 State Property Tax Reduction Allocation	422,247
7360 Safe Schools	124,951
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,685,000

**REVENUE FROM STATE SOURCES \$13,216,514**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	396,736
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,781
8517 Title IV - 21st Century Schools	34,516
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	183,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,100

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$704,133</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,763,330</b>
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Act 1 Index (current): 7.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,575,897

Amount of Tax Relief for Homestead Exclusions

\$422,247

Total Approx. Tax Revenue:

\$4,998,144

Approx. Tax Levy for Tax Rate Calculation:

\$5,428,848

Clearfield

Clinton

Total

**2023-24 Data**

a. Assessed Value

\$44,327,302

\$8,468,100

\$52,795,402

b. Real Estate Mills

109.8000

13.3100

**I. 2024-25 Data**

c. 2022 STEB Market Value

\$326,017,584

\$7,597,893

\$333,615,477

d. Assessed Value

\$44,863,231

\$8,626,600

\$53,489,831

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy

\$4,867,138

\$112,710

\$4,979,848

(a \* b)

**2024-25 Calculations**

**II.** g. Percent of Total Market Value

97.72256%

2.27744%

100.00000%

h. Rebalanced 2023-24 Tax Levy

\$4,866,435

\$113,413

\$4,979,848

(f Total \* g)

i. Base Mills Subject to Index

109.8000

13.3929

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

91.29000%

96.00000%

91.39727%

k. Tax Levy Needed

\$5,305,209

\$123,639

\$5,428,848

(Approx. Tax Levy \* g)

**I. 2024-25 Real Estate Tax Rate**

**118.2500**

**14.3300**

(k / d \* 1000)

**III.** m. Tax Levy Generated by Mills

\$5,305,077

\$123,619

\$5,428,696

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,006,449

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,575,758

(n \* Est. Pct. Collection)



Act 1 Index (current): 7.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,575,897

Amount of Tax Relief for Homestead Exclusions

\$422,247

Total Approx. Tax Revenue:

\$4,998,144

Approx. Tax Levy for Tax Rate Calculation:

\$5,428,848

Clearfield

Clinton

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

118.2546

14.4241

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)

\$5,305,283

\$124,431

\$5,429,714

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**

Assessed Value Exclusion per Homestead

\$1,740.00

\$16,455.00

V.

Number of Homestead/Farmstead Properties

2087

8

2095

Median Assessed Value of Homestead Properties

\$55,600

Act 1 Index (current): 7.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,575,897

Amount of Tax Relief for Homestead Exclusions

\$422,247

Total Approx. Tax Revenue:

\$4,998,144

Approx. Tax Levy for Tax Rate Calculation:

\$5,428,848

Clearfield

Clinton

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$422,247	Lowering RE Tax Rate	\$0	\$422,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$422,247</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>
Clearfield	44,863,231	118.2500	5,305,077			91.29000%	
Clinton	8,626,600	14.3300	123,619			96.00000%	
<b>Totals:</b>	<b>53,489,831</b>		<b>5,428,696</b>	- 422,247 =	5,006,449 X	91.39727% =	4,575,758

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,406
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	24,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	32,540
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	5,659
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>62,699</b>
			<b>36,623</b>
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%	725,792
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	55,868
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>781,660</b>
<b>Total Act 511, Current Taxes</b>			<b>818,283</b>
	<b>Act 511 Tax Limit --&gt;</b>	<b>333,615,477 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>4,003,386</b>
			<b>(511 Limit)</b>

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>									
	Clearfield	109.8000	118.2500	7.70%	Yes	7.7%				
	Clinton	13.3929	14.3300	7.00%	Yes	7.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	7.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	7.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.7%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,361,683
1200 Special Programs - Elementary / Secondary	3,196,705
1300 Vocational Education	977,304
1400 Other Instructional Programs - Elementary / Secondary	80,401
1500 Nonpublic School Programs	6,459
1800 Pre-Kindergarten	227,911
<b>Total Instruction</b>	<b>\$11,850,463</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	813,142
2200 Support Services - Instructional Staff	810,656
2300 Support Services - Administration	1,183,620
2400 Support Services - Pupil Health	352,773
2500 Support Services - Business	352,499
2600 Operation and Maintenance of Plant Services	1,931,325
2700 Student Transportation Services	1,251,242
2800 Support Services - Central	69,561
<b>Total Support Services</b>	<b>\$6,764,818</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	480,615
3300 Community Services	3,400
<b>Total Operation of Non-Instructional Services</b>	<b>\$484,015</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	183,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$183,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,905,490
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,905,490</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,187,786</b>

2024-2025 Final General Fund Budget

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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	3,881,005
200 Personnel Services - Employee Benefits	2,818,676
300 Purchased Professional and Technical Services	72,317
400 Purchased Property Services	7,150
500 Other Purchased Services	382,351
600 Supplies	146,359
700 Property	42,475
800 Other Objects	11,350
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,361,683</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,337,561
200 Personnel Services - Employee Benefits	800,201
300 Purchased Professional and Technical Services	96,355
500 Other Purchased Services	942,738
600 Supplies	18,950
800 Other Objects	900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,196,705</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	977,304
<b>Total Vocational Education</b>	<b>\$977,304</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,855
200 Personnel Services - Employee Benefits	2,438
400 Purchased Property Services	300
500 Other Purchased Services	71,308
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$80,401</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,459
<b>Total Nonpublic School Programs</b>	<b>\$6,459</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	126,178
200 Personnel Services - Employee Benefits	77,741
300 Purchased Professional and Technical Services	6,584
500 Other Purchased Services	2,818
600 Supplies	6,167
700 Property	8,423
<b>Total Pre-Kindergarten</b>	<b>\$227,911</b>
<b>Total Instruction</b>	<b>\$11,850,463</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	423,332
200 Personnel Services - Employee Benefits	369,847
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	9,746
600 Supplies	3,269
800 Other Objects	948
<b>Total Support Services - Students</b>	<b>\$813,142</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	340,949
200 Personnel Services - Employee Benefits	206,488
300 Purchased Professional and Technical Services	30,177
500 Other Purchased Services	43,987
600 Supplies	172,055
700 Property	7,000
800 Other Objects	10,000
<b>Total Support Services - Instructional Staff</b>	<b>\$810,656</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	566,791
200 Personnel Services - Employee Benefits	420,783
300 Purchased Professional and Technical Services	83,591
500 Other Purchased Services	27,952
600 Supplies	37,769
800 Other Objects	46,734
<b>Total Support Services - Administration</b>	<b>\$1,183,620</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	159,493
200 Personnel Services - Employee Benefits	75,352
300 Purchased Professional and Technical Services	109,960
500 Other Purchased Services	1,164
600 Supplies	6,400
800 Other Objects	404
<b>Total Support Services - Pupil Health</b>	<b>\$352,773</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	158,026
200 Personnel Services - Employee Benefits	152,340
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	15,398
600 Supplies	23,375
800 Other Objects	3,160
<b>Total Support Services - Business</b>	<b>\$352,499</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	656,060
200 Personnel Services - Employee Benefits	560,857
300 Purchased Professional and Technical Services	57,182
400 Purchased Property Services	289,250

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	61,901
600 Supplies	286,350
700 Property	6,580
800 Other Objects	13,145
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,931,325</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	9,922
200 Personnel Services - Employee Benefits	4,132
500 Other Purchased Services	1,222,567
600 Supplies	14,621
<b>Total Student Transportation Services</b>	<b>\$1,251,242</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	42,436
200 Personnel Services - Employee Benefits	27,125
<b>Total Support Services - Central</b>	<b>\$69,561</b>
<b>Total Support Services</b>	<b>\$6,764,818</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	215,869
200 Personnel Services - Employee Benefits	79,672
300 Purchased Professional and Technical Services	37,220
400 Purchased Property Services	15,150
500 Other Purchased Services	61,300
600 Supplies	47,744
800 Other Objects	23,660
<b>Total Student Activities</b>	<b>\$480,615</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	3,400
<b>Total Community Services</b>	<b>\$3,400</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$484,015</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	183,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$183,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$183,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,905,490
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,905,490</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,905,490</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,187,786</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	11,332,801	9,000,000
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	84,163	
Other Capital Projects Fund		
Debt Service Fund	9,875,780	
Food Service / Cafeteria Operations Fund	419,548	430,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	48,427	49,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$21,760,719</b>	<b>\$9,479,000</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	2,038,557	2,100,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,449	4,600
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$2,043,006</b>	<b>\$2,104,600</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$23,803,725</b>	<b>\$11,583,600</b>

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**General Fund**

0510 Bonds Payable	14,993,867	24,089,693
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	291,503	294,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,169,504	3,300,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$18,454,874</b>	<b>\$27,683,693</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>\$18,454,874</b>	<b>\$27,683,693</b>

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	2,410,351	2,500,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,250	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$2,411,601</b>	<b>\$2,500,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$20,866,475</b>	<b>\$30,183,693</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	132,581
0830 Committed Fund Balance	8,087,070
0840 Assigned Fund Balance	20,818
0850 Unassigned Fund Balance	1,256,631
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,364,519</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,497,100</b>
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