

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jennifer Sheridan

(412)369-9878

Extn :

**Contact Person**

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**Telephone**

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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 : Avonworth SD	COUNTY : Allegheny	AUN : 103020753
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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	\$40846002
Ending Unassigned Fund Balance	\$2943816
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.20%

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
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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)

<b>School District Name :</b> Avonworth SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103020753
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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> May 13, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$15,296.00 . Provide a justification.	Retiree Benefit Contribution
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$15,296.00	Retiree Benefit Contribution
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is established for unanticipated expenditures that may occur during the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance as per Board past practice and is projected to be under 8%. This is prudent to assist with future budgets should funds be required to balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is to assist in offsetting future PSERS expenses as they have a major part of District expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is to assist in future capital expenditures.

<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	2,000,000
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	3,158,496
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,358,496</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	31,380,391
7000 Revenue from State Sources	9,132,301
8000 Revenue from Federal Sources	118,630
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$40,631,322</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$46,989,818</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,078,897
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	3,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	475,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	324,900
6910 Rentals	21,594
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES \$31,380,391**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,675,976
7112 Basic Education Funding-Social Security	650,000
7271 Special Education funds for School-Aged Pupils	798,144
7311 Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	163,414
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	395,099
7360 Safe Schools	96,380
7505 Ready to Learn Block Grant	108,288
7820 State Share of Retirement Contributions	2,750,000

**REVENUE FROM STATE SOURCES \$9,132,301**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	74,305
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,325
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,000
8517 Title IV - 21st Century Schools	10,000

**REVENUE FROM FEDERAL SOURCES \$118,630**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 40,631,322**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$26,078,897

Amount of Tax Relief for Homestead Exclusions \$395,099

Total Approx. Tax Revenue: \$26,473,996

Approx. Tax Levy for Tax Rate Calculation: \$27,142,686

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$1,224,996,972	\$1,224,996,972
b. Real Estate Mills	21.0100	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,301,229,699	\$1,301,229,699
d. Assessed Value	\$1,266,574,228	\$1,266,574,228
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$25,737,186	\$25,737,186
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$25,737,186	\$25,737,186
(f Total * g)		
i. Base Mills Subject to Index	21.0100	
(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	97.50000%	97.50000%
k. Tax Levy Needed	\$27,142,686	\$27,142,686
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>21.4300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,142,686	\$27,142,686
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,747,587
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,078,897
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,078,897	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,099</u>	
Total Approx. Tax Revenue:	\$26,473,996	
Approx. Tax Levy for Tax Rate Calculation:	\$27,142,686	

Allegheny

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	22.1235	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,021,055	\$28,021,055
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,087.40	
Number of Homestead/Farmstead Properties	3624	3624
Median Assessed Value of Homestead Properties		\$233,700

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Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$26,078,897</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$395,099</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$26,473,996</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,142,686</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,099	Lowering RE Tax Rate	\$0	\$395,099
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$395,099</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>
Allegheny	1,266,574,228	21.4300	27,142,686			97.50000%	
<b>Totals:</b>	<b>1,266,574,228</b>		<b>27,142,686</b>	<b>395,099</b>	<b>26,747,587</b>	<b>97.50000%</b>	<b>26,078,897</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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 20,000 20,000**

	<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%	3,400,000	3,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 3,800,000 3,800,000**

**Total Act 511, Current Taxes 3,820,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,301,229,699</b>	<b>X</b>	<b>12</b>	<b>15,614,756</b>
	<b>Market Value</b>		<b>Mills</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> Allegheny	21.0100	21.4300	2.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 103020753 Avonworth SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,989,331
1200 Special Programs - Elementary / Secondary	6,258,342
1300 Vocational Education	450,000
1400 Other Instructional Programs - Elementary / Secondary	22,648
1500 Nonpublic School Programs	3,624
<b>Total Instruction</b>	<b>\$23,723,945</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,473,154
2200 Support Services - Instructional Staff	868,092
2300 Support Services - Administration	2,443,656
2400 Support Services - Pupil Health	351,081
2500 Support Services - Business	399,440
2600 Operation and Maintenance of Plant Services	2,693,313
2700 Student Transportation Services	2,205,075
2800 Support Services - Central	1,189,999
2900 Other Support Services	53,296
<b>Total Support Services</b>	<b>\$11,677,106</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,246,174
3300 Community Services	10,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,256,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,988,777
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,188,777</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$40,846,002</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,505,233
200 Personnel Services - Employee Benefits	6,269,391
300 Purchased Professional and Technical Services	391,066
400 Purchased Property Services	52,260
500 Other Purchased Services	293,876
600 Supplies	477,505
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,989,331</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,703,875
200 Personnel Services - Employee Benefits	1,857,032
300 Purchased Professional and Technical Services	455,900
400 Purchased Property Services	10,000
500 Other Purchased Services	1,137,586
600 Supplies	93,949
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,258,342</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	450,000
<b>Total Vocational Education</b>	<b>\$450,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,648
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$22,648</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,624
<b>Total Nonpublic School Programs</b>	<b>\$3,624</b>
<b>Total Instruction</b>	<b>\$23,723,945</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	769,507
200 Personnel Services - Employee Benefits	505,480
300 Purchased Professional and Technical Services	151,643
600 Supplies	45,289
800 Other Objects	1,235
<b>Total Support Services - Students</b>	<b>\$1,473,154</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	301,866
200 Personnel Services - Employee Benefits	255,689
300 Purchased Professional and Technical Services	18,000
600 Supplies	260,537
800 Other Objects	32,000
<b>Total Support Services - Instructional Staff</b>	<b>\$868,092</b>

<u>Description</u>	<u>Amount</u>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,247,533
200 Personnel Services - Employee Benefits	837,331
300 Purchased Professional and Technical Services	172,140
400 Purchased Property Services	2,600
500 Other Purchased Services	36,676
600 Supplies	111,686
800 Other Objects	35,690
<b>Total Support Services - Administration</b>	<b>\$2,443,656</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	193,512
200 Personnel Services - Employee Benefits	138,829
300 Purchased Professional and Technical Services	9,600
600 Supplies	9,140
<b>Total Support Services - Pupil Health</b>	<b>\$351,081</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	184,024
200 Personnel Services - Employee Benefits	131,897
300 Purchased Professional and Technical Services	33,301
500 Other Purchased Services	13,690
600 Supplies	34,028
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$399,440</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	781,584
200 Personnel Services - Employee Benefits	631,032
300 Purchased Professional and Technical Services	142,550
400 Purchased Property Services	229,860
500 Other Purchased Services	146,832
600 Supplies	611,055
700 Property	150,000
800 Other Objects	400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,693,313</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,205,075
<b>Total Student Transportation Services</b>	<b>\$2,205,075</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	77,438
200 Personnel Services - Employee Benefits	42,083
300 Purchased Professional and Technical Services	409,382
600 Supplies	315,026
700 Property	344,770
800 Other Objects	1,300
<b>Total Support Services - Central</b>	<b>\$1,189,999</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
200 Personnel Services - Employee Benefits	15,296
500 Other Purchased Services	38,000
<b>Total Other Support Services</b>	<b>\$53,296</b>
<b>Total Support Services</b>	<b>\$11,677,106</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	636,636
200 Personnel Services - Employee Benefits	267,278
300 Purchased Professional and Technical Services	56,200
400 Purchased Property Services	15,000
500 Other Purchased Services	66,800
600 Supplies	200,995
800 Other Objects	3,265
<b>Total Student Activities</b>	<b>\$1,246,174</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	10,000
<b>Total Community Services</b>	<b>\$10,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,256,174</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,988,777
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,988,777</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,188,777</b>
<b>TOTAL EXPENDITURES</b>	<b>\$40,846,002</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	6,400,000	6,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	95,000	95,000
Capital Reserve Fund - § 690, §1850	3,409,000	3,200,000
Capital Reserve Fund - § 1431	19,500,000	750,000
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	40,000	40,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$29,444,000</b>	<b>\$10,285,000</b>
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**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>\$29,444,000</b>	<b>\$10,285,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	59,010,000	57,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	340,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,200,000	1,200,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$60,550,000</b>	<b>\$59,280,000</b>

**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**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$60,550,000</b>	<b>\$59,280,000</b>
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**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$60,550,000</b>	<b>\$59,280,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	2,943,816
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,143,816</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,343,816</b>