

# 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

\_\_\_\_\_  
Autumn Fiscus

(814)695-7431

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
autumn.fiscus@hasdtigers.com

\_\_\_\_\_  
Email Address

**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> Hollidaysburg Area SD	<b>County :</b> Blair	<b>AUN Number :</b> 108073503
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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>
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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.	
1550	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.  (A x B x TR) - C: \$861,206.00 C x 2%: \$17,224.12	
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 budgeted for unplanned and unexpected expenditures.
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Capital Reserve Costs

<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	190,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,407,356	
0840 Assigned Fund Balance	183,429	
0850 Unassigned Fund Balance	6,784,099	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,374,884</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	30,203,412	
7000 Revenue from State Sources	23,962,032	
8000 Revenue from Federal Sources	1,022,622	
9000 Other Financing Sources	6,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$55,194,566</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$65,569,450</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,787,052
6112 Interim Real Estate Taxes	90,461
6113 Public Utility Realty Taxes	24,174
6114 Payments in Lieu of Current Taxes - State / Local	14,044
6120 Current Per Capita Taxes, Section 679	63,999
6140 Current Act 511 Taxes - Flat Rate Assessments	174,421
6150 Current Act 511 Taxes - Proportional Assessments	4,040,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	798,989
6500 Earnings on Investments	932,057
6700 Revenues from LEA Activities	141,328
6800 Revenues from Intermediary Sources / Pass-Through Funds	626,527
6910 Rentals	40,680
6940 Tuition from Patrons	385,516
6970 Services Provided Other Funds	5,766
6990 Refunds and Other Miscellaneous Revenue	77,674

**REVENUE FROM LOCAL SOURCES \$30,203,412**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,851,614
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	2,412,758
7311 Pupil Transportation Subsidy	937,436
7312 Nonpublic and Charter School Pupil Transportation Subsidy	49,965
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	482,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,596
7340 State Property Tax Reduction Allocation	861,206
7505 Ready to Learn Block Grant	421,318
7810 State Share of Social Security and Medicare Taxes	907,335
7820 State Share of Retirement Contributions	3,950,224

**REVENUE FROM STATE SOURCES \$23,962,032**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	609,415
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	87,063
8517 Title IV - 21st Century Schools	48,302
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	256,500

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	21,342
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,022,622</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	6,500
<b>OTHER FINANCING SOURCES</b>	<b>\$6,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>55,194,566</b>

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$22,787,052

Amount of Tax Relief for Homestead Exclusions \$861,206

Total Approx. Tax Revenue: \$23,648,258

Approx. Tax Levy for Tax Rate Calculation: \$24,787,979

Blair

Total

2023-24 Data		
a. Assessed Value	\$2,467,947,501	\$2,467,947,501
b. Real Estate Mills	10.0280	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,028,539,312	\$2,028,539,312
d. Assessed Value	\$2,471,876,677	\$2,471,876,677
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$24,748,578	\$24,748,578
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2023-24 Tax Levy	\$24,748,578	\$24,748,578
(f Total * g)		
i. Base Mills Subject to Index	10.0280	
(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	95.23663%	95.23663%
k. Tax Levy Needed	\$24,787,979	\$24,787,979
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>		
(k / d * 1000)	<b>10.0280</b>	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$24,787,979	\$24,787,979
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,926,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,787,052
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,787,052</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$861,206</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,648,258</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,787,979</b>	
	<b>Blair</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	10.6697	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,374,183	\$26,374,183
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties	6733	6733
Median Assessed Value of Homestead Properties		\$168,750

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Act 1 Index (current): 6.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,787,052</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$861,206</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,648,258</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,787,979</b>

<b>Blair</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$861,206	Lowering RE Tax Rate	\$0	\$861,206
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$861,206</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>
Blair	2,471,876,677	10.0280	24,787,979			95.23663%	
<b>Totals:</b>	<b>2,471,876,677</b>		<b>24,787,979</b>	861,206 =	23,926,773 X	95.23663% =	22,787,052

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		63,999
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	63,999
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	110,422
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 174,421 174,421**

	<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%	3,669,275	3,669,275
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	371,449	371,449
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 4,040,724 4,040,724**

**Total Act 511, Current Taxes 4,215,145**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,028,539,312 X</b>	<b>12</b>	<b>24,342,472</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Blair	10.0280	10.0280	0.00%	Yes	6.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,405,770
1200 Special Programs - Elementary / Secondary	8,828,409
1300 Vocational Education	1,391,371
1400 Other Instructional Programs - Elementary / Secondary	372,724
1500 Nonpublic School Programs	18,462
<b>Total Instruction</b>	<b>\$34,016,736</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,923,848
2200 Support Services - Instructional Staff	3,229,260
2300 Support Services - Administration	3,934,639
2400 Support Services - Pupil Health	647,915
2500 Support Services - Business	715,449
2600 Operation and Maintenance of Plant Services	5,505,175
2700 Student Transportation Services	2,557,519
2800 Support Services - Central	87,760
2900 Other Support Services	16,622
<b>Total Support Services</b>	<b>\$18,618,187</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,294,029
3300 Community Services	114,791
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,408,820</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,577,050
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,875,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$57,919,293</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,662,919
200 Personnel Services - Employee Benefits	9,163,773
300 Purchased Professional and Technical Services	372,300
400 Purchased Property Services	66,190
500 Other Purchased Services	643,924
600 Supplies	488,292
700 Property	3,200
800 Other Objects	5,172
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,405,770</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,698,875
200 Personnel Services - Employee Benefits	2,357,892
300 Purchased Professional and Technical Services	746,669
400 Purchased Property Services	1,173
500 Other Purchased Services	1,975,194
600 Supplies	47,981
800 Other Objects	625
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,828,409</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	21,382
200 Personnel Services - Employee Benefits	18,684
500 Other Purchased Services	1,351,305
<b>Total Vocational Education</b>	<b>\$1,391,371</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	65,278
200 Personnel Services - Employee Benefits	27,625
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	501
500 Other Purchased Services	157,855
600 Supplies	1,359
800 Other Objects	106
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$372,724</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	11,661
600 Supplies	6,801
<b>Total Nonpublic School Programs</b>	<b>\$18,462</b>
<b>Total Instruction</b>	<b>\$34,016,736</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,022,882
200 Personnel Services - Employee Benefits	672,866
300 Purchased Professional and Technical Services	203,461

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	270
500 Other Purchased Services	7,664
600 Supplies	14,890
800 Other Objects	1,815
<b>Total Support Services - Students</b>	<b>\$1,923,848</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,042,856
200 Personnel Services - Employee Benefits	852,030
300 Purchased Professional and Technical Services	175,480
400 Purchased Property Services	1,173
500 Other Purchased Services	225,965
600 Supplies	440,561
700 Property	489,300
800 Other Objects	1,895
<b>Total Support Services - Instructional Staff</b>	<b>\$3,229,260</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,863,279
200 Personnel Services - Employee Benefits	1,484,452
300 Purchased Professional and Technical Services	218,895
400 Purchased Property Services	11,203
500 Other Purchased Services	172,363
600 Supplies	39,681
700 Property	379
800 Other Objects	144,387
<b>Total Support Services - Administration</b>	<b>\$3,934,639</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	273,931
200 Personnel Services - Employee Benefits	194,546
300 Purchased Professional and Technical Services	170,123
400 Purchased Property Services	1,348
500 Other Purchased Services	1,750
600 Supplies	6,217
<b>Total Support Services - Pupil Health</b>	<b>\$647,915</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	363,219
200 Personnel Services - Employee Benefits	287,952
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,723
500 Other Purchased Services	17,300
600 Supplies	16,839
800 Other Objects	15,416
<b>Total Support Services - Business</b>	<b>\$715,449</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,068,255
200 Personnel Services - Employee Benefits	1,527,351

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	123,649
400 Purchased Property Services	263,413
500 Other Purchased Services	166,230
600 Supplies	1,257,662
700 Property	98,000
800 Other Objects	615
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,505,175</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	46,895
200 Personnel Services - Employee Benefits	33,006
500 Other Purchased Services	2,467,265
600 Supplies	5,035
700 Property	5,318
<b>Total Student Transportation Services</b>	<b>\$2,557,519</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	44,660
200 Personnel Services - Employee Benefits	43,100
<b>Total Support Services - Central</b>	<b>\$87,760</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	16,622
<b>Total Other Support Services</b>	<b>\$16,622</b>
<b>Total Support Services</b>	<b>\$18,618,187</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	630,373
200 Personnel Services - Employee Benefits	341,131
300 Purchased Professional and Technical Services	50,935
500 Other Purchased Services	125,354
600 Supplies	81,655
700 Property	6,202
800 Other Objects	58,379
<b>Total Student Activities</b>	<b>\$1,294,029</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	34,000
600 Supplies	35,555
800 Other Objects	45,236
<b>Total Community Services</b>	<b>\$114,791</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,408,820</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	572,050
900 Other Uses of Funds	3,005,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,577,050</b>

<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	173,500
<b>Total Interfund Transfers - Out</b>	<b>\$173,500</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	125,000
<b>Total Budgetary Reserve</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,875,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$57,919,293</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**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

	7,010,455	7,060,455
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**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$7,010,455</b>	<b>\$7,060,455</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$7,010,455</b>	<b>\$7,060,455</b>

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**General Fund**

0510 Bonds Payable	18,275,000	15,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	960,000	940,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,200,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$29,235,000</b>	<b>\$26,410,000</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	34,000	41,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	73,000	75,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$107,000</b>	<b>\$116,000</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**Total Permanent Fund**

**Total Long-Term Indebtedness**

**\$29,342,000**

**\$26,526,000**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$29,342,000</b>	<b>\$26,526,000</b>
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	3,287	27,894
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
<b>Total Instruction</b>	<b>\$3,287</b>	<b>\$27,894</b>
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
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		
<b>Total Other Expenditures and Financing Uses</b>		
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$3,287</b>	<b>\$27,894</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
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		
<b>Total Regular Programs - Elementary / Secondary</b>		
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	3,287	27,894
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,287</b>	<b>\$27,894</b>
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
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		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$3,287</b>	<b>\$27,894</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,287</b>	<b>\$27,894</b>

7000 Revenue from State Sources	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>Total Revenue from State Sources</b>	<b>\$375</b>	<b>\$3,184</b>
<b>TOTAL REVENUES</b>	<b>\$375</b>	<b>\$3,184</b>

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	69	585
7820 State Share of Retirement Contributions	306	2,599
<b>Total Revenue from State Sources</b>	<b>\$375</b>	<b>\$3,184</b>
<b>TOTAL REVENUES</b>	<b>\$375</b>	<b>\$3,184</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	190,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,860,135
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,790,022
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,650,157</b>
<b>5900 Budgetary Reserve</b>	<b>125,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,965,157</b>