LEA Name : Burrell SD | Class : 3 | AUN Number : 107650703 | County : Westmoreland

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2024

Pamela K Key — 6-18-2024
President of the Board - Original Signature Required — Date

J Callahan — 6-18-2024
Secretary of the Board - Original Signature Required — Date

[signature] — 6-18-2024
Chief School Administrator - Original Signature Required — Date

Jennifer S Callahan — (724)334-1406 Extn :2097
Contact Person — Telephone — Extension

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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	550,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,699,815	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,249,815**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,784,716	
7000 Revenue from State Sources	14,575,253	
8000 Revenue from Federal Sources	412,854	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$35,772,823**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$39,022,638**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	16,749,799
6113	Public Utility Realty Taxes	16,500
6114	Payments in Lieu of Current Taxes - State / Local	40,000
6120	Current Per Capita Taxes, Section 679	42,000
6140	Current Act 511 Taxes - Flat Rate Assessments	67,000
6150	Current Act 511 Taxes - Proportional Assessments	2,395,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	463,050
6500	Earnings on Investments	230,000
6700	Revenues from LEA Activities	66,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910	Rentals	20,000
6920	Contributions and Donations from Private Sources	18,617
6940	Tuition from Patrons	206,750
6990	Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES		**$20,784,716**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,009,509
7160	Tuition for Orphans Subsidy	90,000
7271	Special Education funds for School-Aged Pupils	1,475,479
7311	Pupil Transportation Subsidy	780,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	197,233
7330	Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340	State Property Tax Reduction Allocation	1,062,103
7360	Safe Schools	281,421
7505	Ready to Learn Block Grant	268,508
7810	State Share of Social Security and Medicare Taxes	619,000
7820	State Share of Retirement Contributions	2,740,000
REVENUE FROM STATE SOURCES		**$14,575,253**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	258,424
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,741
8517	Title IV - 21st Century Schools	19,689
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	**$412,854**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**35,772,823**

Act 1 Index (current): 6.9%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$16,749,799**
Amount of Tax Relief for Homestead Exclusions	**$1,062,103**
Total Approx. Tax Revenue:	**$17,811,902**
Approx. Tax Levy for Tax Rate Calculation:	**$18,693,470**

		Westmoreland	Total
	2023-24 Data		
	a. Assessed Value	$159,087,400	$159,087,400
	b. Real Estate Mills	111.0000	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$954,215,871	$954,215,871
	d. Assessed Value	$159,093,360	$159,093,360
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$17,658,701	$17,658,701
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$17,658,701	$17,658,701
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	111.0000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$18,693,470	$18,693,470
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**117.5000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$18,693,470	$18,693,470
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$17,631,367
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$16,749,799

Act 1 Index (current): 6.9%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$16,749,799**	
Amount of Tax Relief for Homestead Exclusions	**$1,062,103**	
Total Approx. Tax Revenue:	**$17,811,902**	
Approx. Tax Levy for Tax Rate Calculation:	**$18,693,470**	
	Westmoreland	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	118.6590	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$18,877,859	$18,877,859
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

IV.

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$2,203.00	
	Number of Homestead/Farmstead Properties	4107	4107
	Median Assessed Value of Homestead Properties		$20,770

Act 1 Index (current): 6.9%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$16,749,799**
Amount of Tax Relief for Homestead Exclusions	**$1,062,103**
Total Approx. Tax Revenue:	**$17,811,902**
Approx. Tax Levy for Tax Rate Calculation:	**$18,693,470**

	Westmoreland			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,062,103	Lowering RE Tax Rate	$0	$1,062,103
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,062,103**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Westmoreland	159,093,360	117.5000	18,693,470						95.00000%		
Totals:	**159,093,360**		**18,693,470**	-	1,062,103	=	17,631,367	X	95.00000%	=	16,749,799

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			42,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	42,000	42,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	25,000	25,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**67,000**	**67,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,195,000	2,195,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,395,000**	**2,395,000**
	Total Act 511, Current Taxes				**2,462,000**

Act 511 Tax Limit	**-->**	**954,215,871 X**	**12**	**11,450,590**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Westmoreland	111.0000	117.5000	5.86%	Yes	6.9%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	6.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	6.9%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	6.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,147,066
1200 Special Programs - Elementary / Secondary	4,059,209
1300 Vocational Education	778,342
1400 Other Instructional Programs - Elementary / Secondary	70,146
1500 Nonpublic School Programs	2,422
Total Instruction	**$21,057,185**
2000 Support Services	
2100 Support Services - Students	1,722,062
2200 Support Services - Instructional Staff	958,282
2300 Support Services - Administration	2,454,131
2400 Support Services - Pupil Health	334,084
2500 Support Services - Business	453,132
2600 Operation and Maintenance of Plant Services	3,321,373
2700 Student Transportation Services	1,786,786
2800 Support Services - Central	641,359
2900 Other Support Services	9,427
Total Support Services	**$11,680,636**
3000 Operation of Non-Instructional Services	
3200 Student Activities	803,966
3300 Community Services	30,480
Total Operation of Non-Instructional Services	**$834,446**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,583,356
5200 Interfund Transfers - Out	221,200
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	**$3,104,556**
Total Estimated Expenditures and Other Financing Uses	**$36,676,823**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,997,488
200 Personnel Services - Employee Benefits	5,720,929
300 Purchased Professional and Technical Services	136,832
400 Purchased Property Services	46,168
500 Other Purchased Services	448,362
600 Supplies	605,830
700 Property	183,660
800 Other Objects	7,797
Total Regular Programs - Elementary / Secondary	**$16,147,066**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,168,979
200 Personnel Services - Employee Benefits	797,215
300 Purchased Professional and Technical Services	1,248,996
500 Other Purchased Services	814,004
600 Supplies	28,425
800 Other Objects	1,590
Total Special Programs - Elementary / Secondary	**$4,059,209**
1300 Vocational Education	
500 Other Purchased Services	778,342
Total Vocational Education	**$778,342**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,800
200 Personnel Services - Employee Benefits	10,721
500 Other Purchased Services	33,625
Total Other Instructional Programs - Elementary / Secondary	**$70,146**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	2,422
Total Nonpublic School Programs	**$2,422**
Total Instruction	**$21,057,185**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	789,795
200 Personnel Services - Employee Benefits	485,473
300 Purchased Professional and Technical Services	396,847
400 Purchased Property Services	5,188
500 Other Purchased Services	3,225
600 Supplies	39,906
700 Property	250
800 Other Objects	1,378
Total Support Services - Students	**$1,722,062**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	505,906
200 Personnel Services - Employee Benefits	309,593
300 Purchased Professional and Technical Services	70,546
400 Purchased Property Services	1,642
500 Other Purchased Services	25,848
600 Supplies	32,906
800 Other Objects	11,841
Total Support Services - Instructional Staff	**$958,282**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,343,230
200 Personnel Services - Employee Benefits	811,857
300 Purchased Professional and Technical Services	164,875
400 Purchased Property Services	12,087
500 Other Purchased Services	70,693
600 Supplies	32,154
700 Property	200
800 Other Objects	19,035
Total Support Services - Administration	**$2,454,131**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	201,686
200 Personnel Services - Employee Benefits	114,472
300 Purchased Professional and Technical Services	12,150
400 Purchased Property Services	196
500 Other Purchased Services	2,270
600 Supplies	3,180
800 Other Objects	130
Total Support Services - Pupil Health	**$334,084**
2500 Support Services - Business	
100 Personnel Services - Salaries	236,112
200 Personnel Services - Employee Benefits	172,171
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	6,239
500 Other Purchased Services	11,370
600 Supplies	16,965
800 Other Objects	2,975
Total Support Services - Business	**$453,132**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,196,175
200 Personnel Services - Employee Benefits	866,570
300 Purchased Professional and Technical Services	223,877
400 Purchased Property Services	230,827
500 Other Purchased Services	167,626
600 Supplies	624,580
700 Property	11,400
800 Other Objects	318

Description	Amount
Total Operation and Maintenance of Plant Services	**$3,321,373**
2700 Student Transportation Services	
500 Other Purchased Services	1,786,786
Total Student Transportation Services	**$1,786,786**
2800 Support Services - Central	
100 Personnel Services - Salaries	298,468
200 Personnel Services - Employee Benefits	168,090
300 Purchased Professional and Technical Services	98,867
400 Purchased Property Services	3,000
500 Other Purchased Services	2,480
600 Supplies	41,600
700 Property	28,854
Total Support Services - Central	**$641,359**
2900 Other Support Services	
500 Other Purchased Services	9,427
Total Other Support Services	**$9,427**
Total Support Services	**$11,680,636**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	384,326
200 Personnel Services - Employee Benefits	174,063
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	13,200
500 Other Purchased Services	83,168
600 Supplies	80,829
700 Property	18,055
800 Other Objects	14,125
Total Student Activities	**$803,966**
3300 Community Services	
300 Purchased Professional and Technical Services	29,280
600 Supplies	300
800 Other Objects	900
Total Community Services	**$30,480**
Total Operation of Non-Instructional Services	**$834,446**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	693,356
900 Other Uses of Funds	1,890,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,583,356**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	221,200
Total Interfund Transfers - Out	**$221,200**

Description	Amount
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	**$300,000**
Total Other Expenditures and Financing Uses	**$3,104,556**
TOTAL EXPENDITURES	**$36,676,823**

Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	4,445,985	3,856,000
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	1,232,000	790,000
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		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$5,677,985**	**$4,646,000**

Long-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$5,677,985**	**$4,646,000**

Long-Term Indebtedness	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
0510 Bonds Payable	15,105,000	13,215,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	328,075	262,460
0540 Accumulated Compensated Absences	191,204	187,321
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,437,620	5,437,620
0599 Other Noncurrent Liabilities		
Total General Fund	**$21,061,899**	**$19,102,401**
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		
Total Long-Term Indebtedness	**$21,061,899**	**$19,102,401**

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$21,061,899**	**$19,102,401**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	550,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	1,795,815
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$2,345,815**
5900	**Budgetary Reserve**	**300,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$2,645,815**