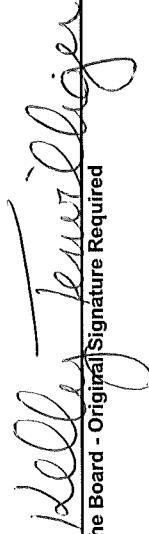


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2024


President of the Board - Original Signature Required

6-20-24
Date


Secretary of the Board - Original Signature Required

6-20-24
Date


Chief School Administrator - Original Signature Required

6-20-24
Date

Andrea Stewart

(724)659-5820 Extn :

Contact Person

Telephone

Extension

andrea.stewart@acvsd.org

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-20-24
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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>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$91,591.00 Function 2400, Object 200: \$100,301.00</p>	<p>Health Technician paid hourly but has all district paid family benefits.</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>This portion of the fund balance, which is appropriate for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.</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>This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.</p>

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	213,311
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,612,463

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

\$1,825,774

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	6,240,015
7000 Revenue from State Sources	12,587,414
8000 Revenue from Federal Sources	296,488
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$19,123,917

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

\$20,949,691

Amount

REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	3,543,808
6113	Public Utility Realty Taxes	4,000
6114	Payments in Lieu of Current Taxes - State / Local	98
6120	Current Per Capita Taxes, Section 679	14,060
6140	Current Act 511 Taxes - Flat Rate Assessments	14,060
6150	Current Act 511 Taxes - Proportional Assessments	580,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	252,000
6500	Earnings on Investments	26,650
6700	Revenues from LEA Activities	9,500
6910	Rentals	214,039
6920	Contributions and Donations from Private Sources	200
6960	Services Provided Other Local Governmental Units / LEAs	1,578,500
6990	Refunds and Other Miscellaneous Revenue	3,100
		\$6,240,015
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,321,033
7112	Basic Education Funding-Social Security	280,740
7160	Tuition for Orphans Subsidy	5,000
7220	Vocational Education	2,353,086
7271	Special Education funds for School-Aged Pupils	786,671
7311	Pupil Transportation Subsidy	775,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	21,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	10,400
7340	State Property Tax Reduction Allocation	415,013
7360	Safe Schools	117,790
7505	Ready to Learn Block Grant	151,489
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	139,692
7820	State Share of Retirement Contributions	1,210,500
		\$12,587,414
REVENUE FROM FEDERAL SOURCES		
8320	Energy Conservation Grants - TA and ECM	16,550
8514	Title I - Improving the Academic Achievement of the Disadvantaged	175,998
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	21,935
8517	Title IV - 21st Century Schools	14,505
		Page 5

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$296,488
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,123,917

Act 1 Index (current): 7.1%

Calculation Method: 2

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes: \$3,545,000

Amount of Tax Relief for Homestead Exclusions: \$415,013

Total Approx. Tax Revenue: \$3,960,013

Approx. Tax Levy for Tax Rate Calculation: \$4,443,422

Section 672.1 Method Choice: (a)(1)

Revenue	Armstrong	Butler	Clarion	Venango	Total
\$9,950,375	\$7,682,149	\$19,760,757	\$142,822,320	\$180,215,601	
33.4200	79.9000	53.6000	14.8800		
\$25,416,026	\$52,582,893	\$75,994,080	\$174,232,186	\$328,225,185	
\$10,024,332	\$7,716,379	\$19,909,457	\$143,748,500	\$181,398,668	
\$0	\$0	\$0	\$0	\$0	
\$332,542	\$613,804	\$1,059,177	\$2,125,196	\$4,130,719	
7.74347%	16.02037%	23.15303%	53.08313%	100.00000%	
\$319,861	\$661,756	\$956,387	\$2,192,715	\$4,130,719	
33.4200	86.1420	53.6000	15.3527		

I. 2023-24 Data

- a. Assessed Value
- b. Real Estate Mills
- c. 2022 STEB Market Value
- d. Assessed Value
- e. Assessed Value of New Constr/ Renov

II. 2023-24 Calculations

- f. 2023-24 Tax Levy (a * b)
- g. Percent of Total Market Value
- h. Rebalanced 2023-24 Tax Levy (f Total * g)
- i. Base Mills Subject to Index (h / a * 1000) if no reassessment
- (h / (d-e) * 1000) if reassessment

III. 2024-25 Real Estate Tax Rate

- j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)
- k. Tax Levy Needed (k / d * 1000)
- l. Tax Levy Generated by Mills (l / 1000 * d)
- m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)
- n. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)

Act 1 Index (current): 7.1%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$3,545,000
 Amount of Tax Relief for Homestead Exclusions: \$415,013
 Total Approx. Tax Revenue: \$3,960,013
 Approx. Tax Levy for Tax Rate Calculation: \$4,443,422

Section 672.1 Method Choice: (a)(1)

Revenue	Armstrong	Butler	Clarion	Venango	Total
35,7928	92,2580	57,4056	16,4427		
0.0000	0.0000	0.0000	0.0000		
\$358,799	\$711,898	\$1,142,914	\$2,363,613		\$4,577,224

IV.

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

V. Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,122.00	\$5,575.00	\$17,564.00		
Number of Homestead/Farmstead Properties	149	542	599		1459
Median Assessed Value of Homestead Properties	169				\$123,077

Act 1 Index (current): 7.1%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$3,545,000
 Amount of Tax Relief for Homestead Exclusions: \$415,013
 Total Approx. Tax Revenue: \$3,960,013
 Approx. Tax Levy for Tax Rate Calculation: \$4,443,422

Section 672.1 Method Choice: (a)(1)

Revenue	Butler	Clarion	Venango	Total
\$3,545,000				
<u>\$415,013</u>				
\$3,960,013				
\$4,443,422				

State Property Tax Reduction Allocation used for: Homestead Exclusions	Butler	Clarion	Venango	Total
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$415,013			\$415,013
	\$0			\$0
		Lowering RE Tax Rate		\$415,013
			\$0	\$0
				\$415,013

State Property Tax Reduction Allocation used for: Homestead Exclusions
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
Amount of Tax Relief from State/Local Sources

CODE	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
6111		Armstrong	10,024,332	34.3200	344,035			88.000000%	
		Butler	7,716,379	92.2500	711,836			88.000000%	
		Clarion	19,909,457	51.6700	1,028,722			88.000000%	
		Venango	143,748,500	16.4000	2,357,475			88.000000%	
Totals:			181,398,668		4,442,068	415,013	4,027,055	88.000000%	3,543,808
6120	<u>Current Per Capita Taxes, Section 679</u>					<u>Rate</u>			<u>Estimated Revenue</u>
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>					\$5.00			14,060
6141	Current Act 511 Per Capita Taxes					<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6142	Current Act 511 Occupation Taxes – Flat Rate					\$5.00	\$0.00	14,060	14,060
6143	Current Act 511 Local Services Taxes					\$0.00	\$0.00	0	0
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							14,060	14,060
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>					<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes					1.0000%	0.0000%	500,000	500,000
6152	Current Act 511 Occupation Taxes					0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes					0.5000%	0.0000%	80,000	80,000
6154	Current Act 511 Amusement Taxes					0.0000%	0.0000%	0	0
6155	Current Act 511 Business Privilege Taxes					0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage					0.0000%	0.0000%	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							580,000	580,000
	Total Act 511, Current Taxes						328,225,185	12	594,060
						Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
									3,938,702

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>									
	Armstrong	33.4200	34.3200	2.70%	Yes	7.1%				
	Butler	86.1420	92.2500	7.10%	Yes	7.1%				
	Clarion	53.6000	51.6700	-3.59%	Yes	7.1%				
	Venango	15.3527	16.4000	6.83%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,916,490
1200 Special Programs - Elementary / Secondary	3,003,953
1300 Vocational Education	955,411
1400 Other Instructional Programs - Elementary / Secondary	851,285
Total Instruction	\$11,727,139
2000 Support Services	
2100 Support Services - Students	810,166
2200 Support Services - Instructional Staff	774,474
2300 Support Services - Administration	1,401,090
2400 Support Services - Pupil Health	208,297
2500 Support Services - Business	291,567
2600 Operation and Maintenance of Plant Services	1,618,932
2700 Student Transportation Services	1,032,698
2800 Support Services - Central	500
2900 Other Support Services	11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	469,913
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	522,225
Total Other Expenditures and Financing Uses	\$522,225
Total Estimated Expenditures and Other Financing Uses	\$18,871,332

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,142,972
200 Personnel Services - Employee Benefits	2,443,553
300 Purchased Professional and Technical Services	45,650
400 Purchased Property Services	36,500
500 Other Purchased Services	954,173
600 Supplies	219,642
700 Property	74,000
Total Regular Programs - Elementary / Secondary	\$6,916,490
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,010,566
200 Personnel Services - Employee Benefits	1,010,447
300 Purchased Professional and Technical Services	597,773
500 Other Purchased Services	347,776
600 Supplies	33,791
800 Other Objects	3,600
Total Special Programs - Elementary / Secondary	\$3,003,953
1300 Vocational Education	
100 Personnel Services - Salaries	288,318
200 Personnel Services - Employee Benefits	246,126
400 Purchased Property Services	250
500 Other Purchased Services	404,812
600 Supplies	15,905
Total Vocational Education	\$955,411
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	372,290
200 Personnel Services - Employee Benefits	231,976
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	21,800
600 Supplies	185,219
Total Other Instructional Programs - Elementary / Secondary	\$851,285
Total Instruction	\$11,727,139
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	389,446
200 Personnel Services - Employee Benefits	286,100
300 Purchased Professional and Technical Services	110,900
500 Other Purchased Services	6,145
600 Supplies	17,050
800 Other Objects	525
Total Support Services - Students	\$810,166
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	322,911

Description	Amount
200 Personnel Services - Employee Benefits	313,726
300 Purchased Professional and Technical Services	67,750
400 Purchased Property Services	100
500 Other Purchased Services	4,650
600 Supplies	65,337
Total Support Services - Instructional Staff	\$774,474
2300 Support Services - Administration	
100 Personnel Services - Salaries	725,386
200 Personnel Services - Employee Benefits	541,534
300 Purchased Professional and Technical Services	79,700
400 Purchased Property Services	1,150
500 Other Purchased Services	14,870
600 Supplies	24,950
700 Property	1,000
800 Other Objects	12,500
Total Support Services - Administration	\$1,401,090
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	91,591
200 Personnel Services - Employee Benefits	100,301
300 Purchased Professional and Technical Services	11,215
400 Purchased Property Services	62
500 Other Purchased Services	275
600 Supplies	4,231
700 Property	332
800 Other Objects	250
Total Support Services - Pupil Health	\$208,257
2500 Support Services - Business	
100 Personnel Services - Salaries	123,406
200 Personnel Services - Employee Benefits	114,416
300 Purchased Professional and Technical Services	32,900
400 Purchased Property Services	500
500 Other Purchased Services	13,845
600 Supplies	6,500
Total Support Services - Business	\$291,567
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	581,602
200 Personnel Services - Employee Benefits	499,009
300 Purchased Professional and Technical Services	7,971
400 Purchased Property Services	86,200
500 Other Purchased Services	72,550
600 Supplies	305,600
700 Property	66,000
Total Operation and Maintenance of Plant Services	\$1,618,932
2700 Student Transportation Services	
100 Personnel Services - Salaries	29,280

Description	Amount
200 Personnel Services - Employee Benefits	21,748
500 Other Purchased Services	978,670
600 Supplies	3,000
Total Student Transportation Services	\$1,032,698
2800 Support Services - Central	
600 Supplies	500
Total Support Services - Central	\$500
2900 Other Support Services	
500 Other Purchased Services	11,871
Total Other Support Services	\$11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	120,421
200 Personnel Services - Employee Benefits	76,328
300 Purchased Professional and Technical Services	123,054
400 Purchased Property Services	3,810
500 Other Purchased Services	69,200
600 Supplies	54,100
700 Property	3,500
800 Other Objects	19,500
Total Student Activities	\$469,913
3300 Community Services	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	522,225
Total Debt Service / Other Expenditures and Financing Uses	\$522,225
Total Other Expenditures and Financing Uses	\$522,225
TOTAL EXPENDITURES	\$18,871,332

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<u>Long-Term Investments</u>		
General Fund	473,000	473,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	3,500	3,500
Capital Reserve Fund - \$ 1431	1,017	1,017
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	55,000	60,000
Pension Trust Fund		
Activity Fund	45,000	46,500
Other Agency Fund		

	06/30/2024 Estimate	06/30/2025 Projection
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments	\$581,517	\$588,017
TOTAL CASH AND INVESTMENTS	\$581,517	\$588,017

06/30/2025 Projection

06/30/2024 Estimate

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	471,475	471,225
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 General Fund	\$471,475	\$471,225

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		

Total 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		

06/30/2025 Projection

06/30/2024 Estimate

Long-Term Indebtedness

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

06/30/2025 Projection

06/30/2024 Estimate

Long-Term Indebtedness

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

06/30/2024 Estimate 06/30/2025 Projection

Long-Term Indebtedness

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

06/30/2025 Projection

06/30/2024 Estimate

Long-Term Indebtedness

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

\$471,475

\$471,225

06/30/2024 Estimate 06/30/2025 Projection

Short-Term Payables

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

\$471,475 **\$471,225**

TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	213,311
0840 Assigned Fund Balance	1,865,048
0850 Unassigned Fund Balance	\$2,078,359

Total Ending Fund Balance - Committed, Assigned, and Unassigned

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$2,278,359**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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	\$18871332
Ending Unassigned Fund Balance	\$1865048
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.88%

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 07/01/2024
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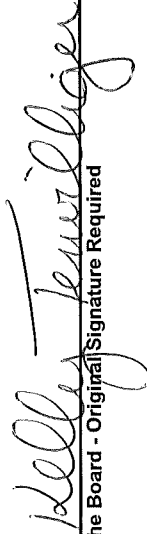
DUE DATE: AUGUST 15, 2024

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2024



President of the Board - Original Signature Required

6-20-24

Date



Secretary of the Board - Original Signature Required

6-20-24

Date



Chief School Administrator - Original Signature Required

6-20-24

Date

Andrea Stewart

Contact Person

(724)659-5820 Extn :

Telephone

Extension

andrea.stewart@acvsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$91,591.00 Function 2400, Object 200: \$100,301.00	Health Technician paid hourly but has all district paid family benefits.
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.	This portion of the fund balance, which is appropriable for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	213,311
0850 Unassigned Fund Balance	1,612,463
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,825,774</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,240,015
7000 Revenue from State Sources	12,587,414
8000 Revenue from Federal Sources	296,488
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,123,917</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,949,691</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,543,808
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,060
6140 Current Act 511 Taxes - Flat Rate Assessments	14,060
6150 Current Act 511 Taxes - Proportional Assessments	580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	252,000
6500 Earnings on Investments	26,650
6700 Revenues from LEA Activities	9,500
6910 Rentals	214,039
6920 Contributions and Donations from Private Sources	200
6960 Services Provided Other Local Governmental Units / LEAs	1,578,500
6990 Refunds and Other Miscellaneous Revenue	3,100

REVENUE FROM LOCAL SOURCES \$6,240,015

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,321,033
7112 Basic Education Funding-Social Security	280,740
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	2,353,086
7271 Special Education funds for School-Aged Pupils	786,671
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,400
7340 State Property Tax Reduction Allocation	415,013
7360 Safe Schools	117,790
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	139,692
7820 State Share of Retirement Contributions	1,210,500

REVENUE FROM STATE SOURCES \$12,587,414

REVENUE FROM FEDERAL SOURCES

8320 Energy Conservation Grants - TA and ECM	16,550
8514 Title I - Improving the Academic Achievement of the Disadvantaged	175,998
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	21,935
8517 Title IV - 21st Century Schools	14,505

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500

REVENUE FROM FEDERAL SOURCES \$296,488

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,123,917

Act 1 Index (current): 7.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)			
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$3,545,000				
Amount of Tax Relief for Homestead Exclusions	<u>\$415,013</u>				
Total Approx. Tax Revenue:	\$3,960,013				
Approx. Tax Levy for Tax Rate Calculation:	\$4,443,422				

	Armstrong	Butler	Clarion	Venango	Total
2023-24 Data					
a. Assessed Value	\$9,950,375	\$7,682,149	\$19,760,757	\$142,822,320	\$180,215,601
b. Real Estate Mills	33.4200	79.9000	53.6000	14.8800	
I. 2024-25 Data					
c. 2022 STEB Market Value	\$25,416,026	\$52,582,893	\$75,994,080	\$174,232,186	\$328,225,185
d. Assessed Value	\$10,024,332	\$7,716,379	\$19,909,457	\$143,748,500	\$181,398,668
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
2023-24 Calculations					
f. 2023-24 Tax Levy	\$332,542	\$613,804	\$1,059,177	\$2,125,196	\$4,130,719
(a * b)					
2024-25 Calculations					
g. Percent of Total Market Value	7.74347%	16.02037%	23.15303%	53.08313%	100.00000%
II.					
h. Rebalanced 2023-24 Tax Levy	\$319,861	\$661,756	\$956,387	\$2,192,715	\$4,130,719
(f Total * g)					
i. Base Mills Subject to Index	33.4200	86.1420	53.6000	15.3527	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$344,075	\$711,853	\$1,028,787	\$2,358,707	\$4,443,422
(Approx. Tax Levy * g)					
I. 2024-25 Real Estate Tax Rate					
(k / d * 1000)	34.3200	92.2500	51.6700	16.4000	
III.					
m. Tax Levy Generated by Mills	\$344,035	\$711,836	\$1,028,722	\$2,357,475	\$4,442,068
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$4,027,055
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,543,808
(n * Est. Pct. Collection)					

Act 1 Index (current): 7.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,545,000

Amount of Tax Relief for Homestead Exclusions

\$415,013

Total Approx. Tax Revenue:

\$3,960,013

Approx. Tax Levy for Tax Rate Calculation:

\$4,443,422

	Armstrong	Butler	Clarion	Venango	Total
Index Maximums					
p. Maximum Mills Based On Index (i * (1 + Index))	35.7928	92.2580	57.4056	16.4427	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$358,799	\$711,898	\$1,142,914	\$2,363,613	\$4,577,224
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,393.00	\$3,122.00	\$5,575.00	\$17,564.00	
Number of Homestead/Farmstead Properties	169	149	542	599	1459
Median Assessed Value of Homestead Properties					\$123,077

Act 1 Index (current): 7.1%

Calculation Method:	Revenue					Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2					
Approx. Tax Revenue from RE Taxes:	\$3,545,000					
Amount of Tax Relief for Homestead Exclusions	<u>\$415,013</u>					
Total Approx. Tax Revenue:	\$3,960,013					
Approx. Tax Levy for Tax Rate Calculation:	\$4,443,422					
	Armstrong	Butler	Clarion	Venango	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$415,013	Lowering RE Tax Rate	\$0	\$415,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$415,013

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>
Armstrong	10,024,332	34.3200	344,035			88.00000%	
Butler	7,716,379	92.2500	711,836			88.00000%	
Clarion	19,909,457	51.6700	1,028,722			88.00000%	
Venango	143,748,500	16.4000	2,357,475			88.00000%	
Totals:	181,398,668		4,442,068	- 415,013 =	4,027,055 X	88.00000% =	3,543,808

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,060
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	14,060
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
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			14,060
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	1.000%	0.000%	500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000
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
Total Current Act 511 Taxes – Proportional Assessments			580,000
Total Act 511, Current Taxes			594,060
Act 511 Tax Limit -->		328,225,185 X	12
		Market Value	Mills
			3,938,702
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Armstrong	33.4200	34.3200	2.70%	Yes	7.1%				
	Butler	86.1420	92.2500	7.10%	Yes	7.1%				
	Clarion	53.6000	51.6700	-3.59%	Yes	7.1%				
	Venango	15.3527	16.4000	6.83%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,916,490
1200 Special Programs - Elementary / Secondary	3,003,953
1300 Vocational Education	955,411
1400 Other Instructional Programs - Elementary / Secondary	851,285
Total Instruction	\$11,727,139
2000 Support Services	
2100 Support Services - Students	810,166
2200 Support Services - Instructional Staff	774,474
2300 Support Services - Administration	1,401,090
2400 Support Services - Pupil Health	208,257
2500 Support Services - Business	291,567
2600 Operation and Maintenance of Plant Services	1,618,932
2700 Student Transportation Services	1,032,698
2800 Support Services - Central	500
2900 Other Support Services	11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	469,913
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	522,225
Total Other Expenditures and Financing Uses	\$522,225
Total Estimated Expenditures and Other Financing Uses	\$18,871,332

2024-2025 Final General Fund Budget

LEA : 106160303 Allegheny-Clarion Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,142,972
200 Personnel Services - Employee Benefits	2,443,553
300 Purchased Professional and Technical Services	45,650
400 Purchased Property Services	36,500
500 Other Purchased Services	954,173
600 Supplies	219,642
700 Property	74,000
Total Regular Programs - Elementary / Secondary	\$6,916,490
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,010,566
200 Personnel Services - Employee Benefits	1,010,447
300 Purchased Professional and Technical Services	597,773
500 Other Purchased Services	347,776
600 Supplies	33,791
800 Other Objects	3,600
Total Special Programs - Elementary / Secondary	\$3,003,953
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	288,318
200 Personnel Services - Employee Benefits	246,126
400 Purchased Property Services	250
500 Other Purchased Services	404,812
600 Supplies	15,905
Total Vocational Education	\$955,411
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	372,290
200 Personnel Services - Employee Benefits	231,976
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	21,800
600 Supplies	185,219
Total Other Instructional Programs - Elementary / Secondary	\$851,285
Total Instruction	\$11,727,139
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	389,446
200 Personnel Services - Employee Benefits	286,100
300 Purchased Professional and Technical Services	110,900
500 Other Purchased Services	6,145
600 Supplies	17,050
800 Other Objects	525
Total Support Services - Students	\$810,166
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	322,911

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	313,726
300 Purchased Professional and Technical Services	67,750
400 Purchased Property Services	100
500 Other Purchased Services	4,650
600 Supplies	65,337
Total Support Services - Instructional Staff	\$774,474
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	725,386
200 Personnel Services - Employee Benefits	541,534
300 Purchased Professional and Technical Services	79,700
400 Purchased Property Services	1,150
500 Other Purchased Services	14,870
600 Supplies	24,950
700 Property	1,000
800 Other Objects	12,500
Total Support Services - Administration	\$1,401,090
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,591
200 Personnel Services - Employee Benefits	100,301
300 Purchased Professional and Technical Services	11,215
400 Purchased Property Services	62
500 Other Purchased Services	275
600 Supplies	4,231
700 Property	332
800 Other Objects	250
Total Support Services - Pupil Health	\$208,257
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	123,406
200 Personnel Services - Employee Benefits	114,416
300 Purchased Professional and Technical Services	32,900
400 Purchased Property Services	500
500 Other Purchased Services	13,845
600 Supplies	6,500
Total Support Services - Business	\$291,567
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	581,602
200 Personnel Services - Employee Benefits	499,009
300 Purchased Professional and Technical Services	7,971
400 Purchased Property Services	86,200
500 Other Purchased Services	72,550
600 Supplies	305,600
700 Property	66,000
Total Operation and Maintenance of Plant Services	\$1,618,932
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	29,280

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,748
500 Other Purchased Services	978,670
600 Supplies	3,000
Total Student Transportation Services	\$1,032,698
2800 <u>Support Services - Central</u>	
600 Supplies	500
Total Support Services - Central	\$500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,871
Total Other Support Services	\$11,871
Total Support Services	\$6,149,555
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	120,421
200 Personnel Services - Employee Benefits	76,328
300 Purchased Professional and Technical Services	123,054
400 Purchased Property Services	3,810
500 Other Purchased Services	69,200
600 Supplies	54,100
700 Property	3,500
800 Other Objects	19,500
Total Student Activities	\$469,913
3300 <u>Community Services</u>	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$472,413
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	522,225
Total Debt Service / Other Expenditures and Financing Uses	\$522,225
Total Other Expenditures and Financing Uses	\$522,225
TOTAL EXPENDITURES	\$18,871,332

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	473,000	473,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,500	3,500
Capital Reserve Fund - § 690, §1850	1,017	1,017
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	55,000	60,000
Pension Trust Fund		
Activity Fund	45,000	46,500
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments	\$581,517	\$588,017
TOTAL CASH AND INVESTMENTS	\$581,517	\$588,017

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	471,475	471,225
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 General Fund	\$471,475	\$471,225
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

\$471,475

\$471,225

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	\$471,475	\$471,225
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	213,311
0850 Unassigned Fund Balance	1,865,048
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,078,359

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,278,359
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