

# 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

6.19.2024  
Date



Secretary of the Board - Original Signature Required

6.19.2024  
Date



Chief School Administrator - Original Signature Required

6.19.2024  
Date

Kimberley Moore

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ringgold SD	COUNTY : Washington	AUN : 101637002
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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.

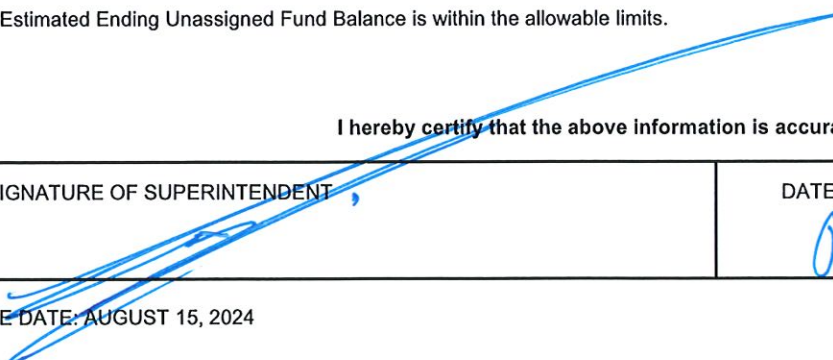
Total Budgeted Expenditures	\$56003354
Ending Unassigned Fund Balance	\$4276882
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.63%

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 07.03.2024
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DUE DATE: AUGUST 15, 2024

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

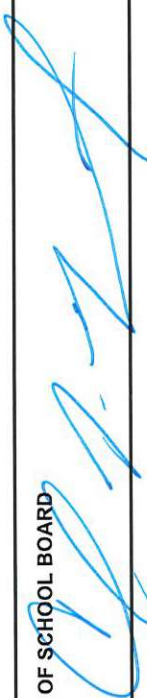
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Ringgold SD	<b>County :</b> Washington	<b>AUN Number :</b> 101637002
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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> 05.15.2024
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$43,770.35 C x 2%: \$36,937.56</p>	<p>The District has 325 properties below the Assessed Value Exclusion per Homestead amount that will not receive the maximum real estate tax reduction amount.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The adopted 2024-2025 Final General Fund Budget included a budgetary reserve amount to provide for operating contingencies.</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>In accordance with the recommendation from PDE, the Ringgold School District maintains an unassigned fund balance just under 8%.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Ringgold School District has an assigned fund balance for PSERS expenditures and Athletics.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	476,004
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,375,960
0850 Unassigned Fund Balance	4,276,882
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,652,842</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,450,865
7000 Revenue from State Sources	27,797,595
8000 Revenue from Federal Sources	1,654,894
9000 Other Financing Sources	100,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$56,003,354</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$61,656,196</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	21,717,604
6112 Interim Real Estate Taxes	87,250
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	70,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,890,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	753,000
6500 Earnings on Investments	56,159
6700 Revenues from LEA Activities	57,852
6800 Revenues from Intermediary Sources / Pass-Through Funds	468,000
6910 Rentals	135,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	45,000

**REVENUE FROM LOCAL SOURCES \$26,450,865**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	15,528,745
7112 Basic Education Funding-Social Security	918,542
7160 Tuition for Orphans Subsidy	10,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	2,568,083
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,846,878
7505 Ready to Learn Block Grant	540,337
7820 State Share of Retirement Contributions	4,080,510

**REVENUE FROM STATE SOURCES \$27,797,595**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	767,971
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	123,848
8517 Title IV - 21st Century Schools	58,511
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	353,997

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8749 Other CARES Act Funding	339,567
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,654,894</b>
<b>OTHER FINANCING SOURCES</b>	
9340 Debt Service Fund Transfers	100,000
<b>OTHER FINANCING SOURCES</b>	<b>\$100,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>56,003,354</b>

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,717,604
Amount of Tax Relief for Homestead Exclusions	<u>\$1,846,878</u>
Total Approx. Tax Revenue:	\$23,564,482
Approx. Tax Levy for Tax Rate Calculation:	\$25,258,200

Washington

Total

2023-24 Data		
a. Assessed Value	\$1,471,674,535	\$1,471,674,535
b. Real Estate Mills	15.6705	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,334,207,089	\$1,334,207,089
d. Assessed Value	\$1,515,143,532	\$1,515,143,532
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$23,061,876	\$23,061,876
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$23,061,876	\$23,061,876
(f Total * g)		
i. Base Mills Subject to Index	15.6705	
(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	92.76539%	92.76539%
k. Tax Levy Needed	\$25,258,200	\$25,258,200
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>16.6705</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,258,200	\$25,258,200
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,411,322
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,717,604
(n * Est. Pct. Collection)		



AUN: 101637002 Ringgold SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$21,717,604</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$1,846,878</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$23,564,482</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$25,258,200</b>	
	<b>Washington</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	16.7831		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,428,805		\$25,428,805
<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	\$18,216.00		
Number of Homestead/Farmstead Properties	6226		6226
Median Assessed Value of Homestead Properties			\$113,700

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Act 1 Index (current): 7.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,717,604</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,846,878</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$23,564,482</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$25,258,200</b>
	<b>Washington</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,846,878	Lowering RE Tax Rate	\$0	\$1,846,878
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,846,878</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>
Washington	1,515,143,532	16.6705	25,258,200			92.76539%	
<b>Totals:</b>	<b>1,515,143,532</b>		<b>25,258,200</b>	- 1,846,878	= 23,411,322	X 92.76539%	= 21,717,604

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		70,000
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	70,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 100,000 100,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,525,000	2,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	270,000	270,000
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	5.00000	0.000	95,000	95,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,890,000 2,890,000**

**Total Act 511, Current Taxes 2,990,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,334,207,089 X</b>	<b>12</b>	<b>16,010,485</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Washington	15.6705	16.6705	6.39%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6157	Current Act 511 Mercantile Taxes	5.0000	5.00000	0.00%	Yes	7.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,069,429
1200 Special Programs - Elementary / Secondary	6,893,552
1300 Vocational Education	1,563,227
1400 Other Instructional Programs - Elementary / Secondary	348,068
1500 Nonpublic School Programs	46,848
1800 Pre-Kindergarten	25,000
<b>Total Instruction</b>	<b>\$29,946,124</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,491,647
2200 Support Services - Instructional Staff	876,501
2300 Support Services - Administration	3,513,401
2400 Support Services - Pupil Health	526,392
2500 Support Services - Business	629,671
2600 Operation and Maintenance of Plant Services	5,680,911
2700 Student Transportation Services	4,358,375
2800 Support Services - Central	1,053,736
2900 Other Support Services	30,000
<b>Total Support Services</b>	<b>\$19,160,634</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,170,160
3300 Community Services	17,436
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,187,596</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,099,000
5900 Budgetary Reserve	610,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,709,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,003,354</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,675,961
200 Personnel Services - Employee Benefits	7,626,218
300 Purchased Professional and Technical Services	442,000
400 Purchased Property Services	138,500
500 Other Purchased Services	1,267,500
600 Supplies	655,700
700 Property	259,000
800 Other Objects	4,550
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$21,069,429</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,652,619
200 Personnel Services - Employee Benefits	1,904,333
300 Purchased Professional and Technical Services	541,000
400 Purchased Property Services	200
500 Other Purchased Services	1,731,600
600 Supplies	39,400
700 Property	22,000
800 Other Objects	2,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,893,552</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	437,900
200 Personnel Services - Employee Benefits	314,547
400 Purchased Property Services	4,250
500 Other Purchased Services	744,080
600 Supplies	53,450
700 Property	9,000
<b>Total Vocational Education</b>	<b>\$1,563,227</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	92,807
200 Personnel Services - Employee Benefits	52,761
400 Purchased Property Services	400
500 Other Purchased Services	201,600
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$348,068</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	44,920
600 Supplies	1,928
<b>Total Nonpublic School Programs</b>	<b>\$46,848</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	14,587
200 Personnel Services - Employee Benefits	10,413

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>\$25,000</b>
<b>Total Instruction</b>	<b>\$29,946,124</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	866,685
200 Personnel Services - Employee Benefits	630,806
300 Purchased Professional and Technical Services	912,756
500 Other Purchased Services	7,250
600 Supplies	71,750
700 Property	500
800 Other Objects	1,900
<b>Total Support Services - Students</b>	<b>\$2,491,647</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	387,800
200 Personnel Services - Employee Benefits	310,542
300 Purchased Professional and Technical Services	134,259
400 Purchased Property Services	1,000
500 Other Purchased Services	700
600 Supplies	14,200
700 Property	27,500
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$876,501</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,842,003
200 Personnel Services - Employee Benefits	1,159,108
300 Purchased Professional and Technical Services	350,500
400 Purchased Property Services	5,200
500 Other Purchased Services	51,390
600 Supplies	25,400
700 Property	15,800
800 Other Objects	64,000
<b>Total Support Services - Administration</b>	<b>\$3,513,401</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	289,112
200 Personnel Services - Employee Benefits	189,365
300 Purchased Professional and Technical Services	29,690
600 Supplies	13,100
700 Property	5,125
<b>Total Support Services - Pupil Health</b>	<b>\$526,392</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	299,740
200 Personnel Services - Employee Benefits	204,431
300 Purchased Professional and Technical Services	28,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	13,000
500 Other Purchased Services	43,000
600 Supplies	9,000
700 Property	22,500
800 Other Objects	10,000
<b>Total Support Services - Business</b>	<b>\$629,671</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,338,069
200 Personnel Services - Employee Benefits	1,510,176
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	430,300
500 Other Purchased Services	284,500
600 Supplies	1,005,266
700 Property	78,500
800 Other Objects	14,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,680,911</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,213,069
200 Personnel Services - Employee Benefits	727,906
400 Purchased Property Services	17,200
500 Other Purchased Services	1,806,500
600 Supplies	551,500
700 Property	25,000
800 Other Objects	17,200
<b>Total Student Transportation Services</b>	<b>\$4,358,375</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	351,489
200 Personnel Services - Employee Benefits	282,547
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	500
500 Other Purchased Services	1,500
600 Supplies	75,000
700 Property	230,500
800 Other Objects	2,200
<b>Total Support Services - Central</b>	<b>\$1,053,736</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	30,000
<b>Total Other Support Services</b>	<b>\$30,000</b>
<b>Total Support Services</b>	<b>\$19,160,634</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	538,029
200 Personnel Services - Employee Benefits	290,151
400 Purchased Property Services	21,500



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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	174,600
600 Supplies	94,880
700 Property	26,500
800 Other Objects	24,500
<b>Total Student Activities</b>	<b>\$1,170,160</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	9,475
600 Supplies	7,961
<b>Total Community Services</b>	<b>\$17,436</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,187,596</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,807,770
900 Other Uses of Funds	3,291,230
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,099,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	610,000
<b>Total Budgetary Reserve</b>	<b>\$610,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,709,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,003,354</b>

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**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,500,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,525,295	2,525,295
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$12,045,295</b>	<b>\$9,045,295</b>

**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		

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Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,045,295</b>	<b>\$9,045,295</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	58,398,795	53,349,860
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	713,820	763,820
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,094,335	3,094,335
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$62,206,950</b>	<b>\$57,208,015</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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>		

**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>		

**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

**Capital Reserve Fund - \$ 690, \$1850**

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

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$62,206,950</b>	<b>\$57,208,015</b>



**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,700,000	3,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
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		
<b>Total Short-Term Payables</b>	<b>\$3,900,000</b>	<b>\$3,900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$66,106,950</b>	<b>\$61,108,015</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	476,004
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,375,960
0850 Unassigned Fund Balance	4,276,882
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,652,842</b>
<b>5900 Budgetary Reserve</b>	<b>610,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,738,846</b>