

## FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

### General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Gary Ceccarelli

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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 ☐

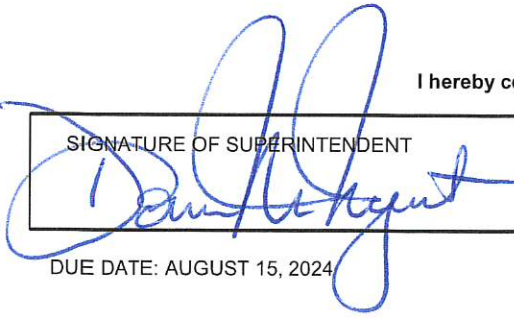
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$37295606
Ending Unassigned Fund Balance	\$1706004
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.57%

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 6-20-24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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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 SCHOOLBOARD PRESIDENT 	DATE 5-16-24
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year.  6141 Prior Year Rate: 5.00 6141 Current Year Rate: 0.00	The District eliminated the per capita tax effective July 1, 2024
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.	Ending unassigned fund balance will be used to offset any unexpected costs or additional needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will be used to offset future retirement contributions

<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	69,766	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,488,869	
0850 Unassigned Fund Balance	2,711,999	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,200,868</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,222,871	
7000 Revenue from State Sources	25,656,087	
8000 Revenue from Federal Sources	2,410,653	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$36,289,611</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$44,490,479</u></b>

LEA : 127041503     Big Beaver Falls Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,503,603
6113 Public Utility Realty Taxes	7,494
6114 Payments in Lieu of Current Taxes - State / Local	46,533
6140 Current Act 511 Taxes - Flat Rate Assessments	25,600
6150 Current Act 511 Taxes - Proportional Assessments	1,190,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	815,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	366,641
6910 Rentals	1,000
6940 Tuition from Patrons	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,222,871</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,773,942
7112 Basic Education Funding-Social Security	650,001
7160 Tuition for Orphans Subsidy	12,000
7240 Driver Education - Student	350
7271 Special Education funds for School-Aged Pupils	2,014,023
7292 Pre-K Counts	400,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	392,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,937
7340 State Property Tax Reduction Allocation	1,494,493
7360 Safe Schools	150,000
7505 Ready to Learn Block Grant	384,341
7820 State Share of Retirement Contributions	3,400,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,656,087</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	20,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,258,901
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	110,760
8517 Title IV - 21st Century Schools	70,992
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,410,653</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,289,611</b>

Act 1 Index (current): 8.2% | Act 1 Index (prior): 6.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$5,503,603	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,377,431</u>	
Total Approx. Tax Revenue:		\$6,881,034	
Approx. Tax Levy for Tax Rate Calculation:		\$8,570,414	
		Beaver	Total
2023-24 Data			
a. Assessed Value		\$117,111,272	\$117,111,272
b. Real Estate Mills		71.0000	
I. 2024-25 Data			
c. 2022 STEB Market Value		\$401,325,248	\$401,325,248
d. Assessed Value		\$735,026,920	\$735,026,920
e. Assessed Value of New Constr/ Renov		\$0	\$0
2023-24 Calculations			
f. 2023-24 Tax Levy		\$8,314,900	\$8,314,900
(a * b)			
2024-25 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy		\$8,314,900	\$8,314,900
(f Total * g)			
i. Base Mills Subject to Index		11.3123	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		76.51350%	76.51350%
k. Tax Levy Needed		\$8,570,414	\$8,570,414
(Approx. Tax Levy * g)			
I. 2024-25 Real Estate Tax Rate		11.6600	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$8,570,414	\$8,570,414
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$7,192,983
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,503,603
(n * Est. Pct. Collection)			



Act 1 Index (current): 8.2% | Act 1 Index (prior): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,503,603	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,377,431</u>	
Total Approx. Tax Revenue:	\$6,881,034	
Approx. Tax Levy for Tax Rate Calculation:	\$8,570,414	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.0249	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,838,625	\$8,838,625
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$49,900.00	
Number of Homestead/Farmstead Properties	2408	2408
Median Assessed Value of Homestead Properties		\$99,800

Act 1 Index (current): 8.2% | Act 1 Index (prior): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,503,603
Amount of Tax Relief for Homestead Exclusions	<u>\$1,377,431</u>
Total Approx. Tax Revenue:	\$6,881,034
Approx. Tax Levy for Tax Rate Calculation:	\$8,570,414
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,377,431	Lowering RE Tax Rate	\$117,062	\$1,494,493
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,494,493

2024-2025 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127041503    Big Beaver Falls Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/20/2024 9:13:01 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Beaver	735,026,920	11.6600	8,570,414			76.51350%	
Totals:	735,026,920		8,570,414	-	1,377,431	=	7,192,983    X    76.51350%    =    5,503,603
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
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	22,000	22,000
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			\$75.00	\$0.00	3,600	3,600
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total    Current Act 511 Taxes – Flat Rate Assessments						25,600	25,600
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			0.500%	0.000%	975,000	975,000
6152	Current Act 511 Occupation Taxes			0.00000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.00000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.50000	0.75000	90,000	90,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0.00000	0	0	0
Total    Current Act 511 Taxes – Proportional Assessments						1,190,000	1,190,000
Total Act 511, Current Taxes							1,215,600
Act 511 Tax Limit    -->				401,325,248	X	12	4,815,903
				Market Value		Mills	(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	Current Real Estate Taxes									
	Beaver	11.3123	11.6600	3.08%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	8.2%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	8.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					8.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	8.2%				
6144	Current Act 511 Trailer Taxes					8.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					8.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$75.00	\$75.00	0.00%	Yes	8.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					8.2%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.2%				
6152	Current Act 511 Occupation Taxes					8.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.2%				
6154	Current Act 511 Amusement Taxes					8.2%				
6155	Current Act 511 Business Privilege Taxes					8.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					8.2%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.50000	0.00%	Yes	8.2%	0.7500	0.75000	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					8.2%				

LEA : 127041503     Big Beaver Falls Area SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		14,941,152
1200 Special Programs - Elementary / Secondary		5,488,764
1300 Vocational Education		858,947
1400 Other Instructional Programs - Elementary / Secondary		277,231
1800 Pre-Kindergarten		333,985
<b>Total Instruction</b>		<b>\$21,900,079</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		1,901,512
2200 Support Services - Instructional Staff		107,195
2300 Support Services - Administration		2,328,414
2400 Support Services - Pupil Health		738,496
2500 Support Services - Business		544,480
2600 Operation and Maintenance of Plant Services		3,436,995
2700 Student Transportation Services		1,855,000
2800 Support Services - Central		881,482
2900 Other Support Services		7,500
<b>Total Support Services</b>		<b>\$11,801,074</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		880,323
3300 Community Services		97,030
<b>Total Operation of Non-Instructional Services</b>		<b>\$977,353</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		676,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$676,000</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		1,941,100
<b>Total Other Expenditures and Financing Uses</b>		<b>\$1,941,100</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$37,295,606</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,146,586
200 Personnel Services - Employee Benefits	5,238,775
500 Other Purchased Services	2,163,749
600 Supplies	392,042
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,941,152</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,658,829
200 Personnel Services - Employee Benefits	1,432,234
300 Purchased Professional and Technical Services	1,843,000
500 Other Purchased Services	497,350
600 Supplies	56,936
800 Other Objects	415
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,488,764</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	267,170
200 Personnel Services - Employee Benefits	167,777
500 Other Purchased Services	410,400
600 Supplies	13,600
<b>Total Vocational Education</b>	<b>\$858,947</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	147,835
200 Personnel Services - Employee Benefits	112,396
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	1,000
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$277,231</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	175,536
200 Personnel Services - Employee Benefits	143,929
500 Other Purchased Services	3,860
600 Supplies	10,660
<b>Total Pre-Kindergarten</b>	<b>\$333,985</b>
<b>Total Instruction</b>	<b>\$21,900,079</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,104,311
200 Personnel Services - Employee Benefits	779,057
500 Other Purchased Services	1,000
600 Supplies	17,144
<b>Total Support Services - Students</b>	<b>\$1,901,512</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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Description	Amount
100 Personnel Services - Salaries	54,725
200 Personnel Services - Employee Benefits	50,170
500 Other Purchased Services	2,300
<b>Total Support Services - Instructional Staff</b>	<b>\$107,195</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,227,189
200 Personnel Services - Employee Benefits	785,191
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	60,000
500 Other Purchased Services	25,000
600 Supplies	70,034
800 Other Objects	15,000
<b>Total Support Services - Administration</b>	<b>\$2,328,414</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	264,505
200 Personnel Services - Employee Benefits	186,102
300 Purchased Professional and Technical Services	282,580
500 Other Purchased Services	200
600 Supplies	5,109
<b>Total Support Services - Pupil Health</b>	<b>\$738,496</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	257,686
200 Personnel Services - Employee Benefits	170,294
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,400
500 Other Purchased Services	43,000
600 Supplies	2,000
800 Other Objects	11,500
<b>Total Support Services - Business</b>	<b>\$544,480</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,315,196
200 Personnel Services - Employee Benefits	972,299
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	374,000
500 Other Purchased Services	105,500
600 Supplies	613,000
700 Property	45,000
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,436,995</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,775,000
600 Supplies	80,000
<b>Total Student Transportation Services</b>	<b>\$1,855,000</b>
<b>2800 Support Services - Central</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	229,500
200 Personnel Services - Employee Benefits	157,438
300 Purchased Professional and Technical Services	145,959
500 Other Purchased Services	57,373
600 Supplies	290,212
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$881,482</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	7,500
<b>Total Other Support Services</b>	<b>\$7,500</b>
<b>Total Support Services</b>	<b>\$11,801,074</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	328,455
200 Personnel Services - Employee Benefits	140,857
300 Purchased Professional and Technical Services	59,590
400 Purchased Property Services	68,000
500 Other Purchased Services	57,500
600 Supplies	198,621
800 Other Objects	27,300
<b>Total Student Activities</b>	<b>\$880,323</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	2,030
300 Purchased Professional and Technical Services	50,000
600 Supplies	15,000
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$97,030</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$977,353</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	676,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$676,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$676,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	506,900
900 Other Uses of Funds	1,434,200
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,941,100</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,941,100</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,295,606</b>



LEA : 127041503     Big Beaver Falls Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	8,270,633	8,270,633
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	400,000	400,000
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 Cash and Short-Term Investments</b>	<b>\$8,670,633</b>	<b>\$8,670,633</b>

<u>Long-Term Investments</u>	<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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,670,633	\$8,670,633

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	9,455,048	7,994,897
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	329,575	330,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,784,623</b>	<b>\$8,324,897</b>
<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>Private Purpose Trust 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 Private Purpose Trust Fund</b>		
<b>Investment Trust 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 Investment Trust Fund</b>		
<b>Pension Trust 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

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<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>\$9,784,623</b>	<b>\$8,324,897</b>

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<u>Short-Term Payables</u>	<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 Short-Term Payables		
TOTAL INDEBTEDNESS	\$9,784,623	\$8,324,897



Account Description	Amounts
0810 Nonspendable Fund Balance	69,766
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,488,869
0850 Unassigned Fund Balance	1,706,004
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,194,873
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,264,639