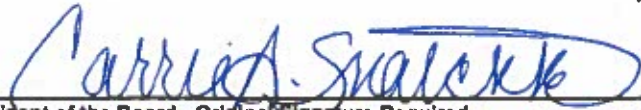


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2024



President of the Board - Original Signature Required

6/24/2024

Date



Secretary of the Board - Original Signature Required

6/24/2024

Date



Chief School Administrator - Original Signature Required

6/24/2024

Date

Jamie L ODonnell

Contact Person

(724)947-8144

Extn :3310

Telephone

Extension

jodonnell@burgettstown.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Burgettstown Area SD	COUNTY : Washington	AUN : 101631203
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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	\$25445891
Ending Unassigned Fund Balance	\$516000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.02%

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 6/24/2024
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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)

School District Name : Burgettstown Area SD	County : Washington	AUN Number : 101631203
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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 5/13/2024
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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>
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.	The district estimates an ending unassigned fund balance to end fiscal year 2024-2025.

<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	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,000
0850 Unassigned Fund Balance	500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$516,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,370,423
7000 Revenue from State Sources	12,335,155
8000 Revenue from Federal Sources	290,313
9000 Other Financing Sources	1,450,000
Total Estimated Revenues And Other Financing Sources	<u>\$25,445,891</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,961,891</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,870,868
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,455,655
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,000
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$11,370,423
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,072,510
7271 Special Education funds for School-Aged Pupils	1,013,395
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	352,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	805,906
7360 Safe Schools	142,908
7505 Ready to Learn Block Grant	239,888
7810 State Share of Social Security and Medicare Taxes	375,000
7820 State Share of Retirement Contributions	1,813,548
REVENUE FROM STATE SOURCES	\$12,335,155
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	216,704
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,098
8517 Title IV - 21st Century Schools	16,511
8751 ARP ESSER Learning Loss	2,000
8752 ARP ESSER Summer Programs	10,000
8753 ARP ESSER Afterschool Programs	7,000
REVENUE FROM FEDERAL SOURCES	\$290,313

Amount

OTHER FINANCING SOURCES

9340 Debt Service Fund Transfers 1,450,000

OTHER FINANCING SOURCES \$1,450,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 25,445,891

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,870,868

Amount of Tax Relief for Homestead Exclusions \$805,906

Total Approx. Tax Revenue: \$9,676,774

Approx. Tax Levy for Tax Rate Calculation: \$10,662,426

Washington

Total

2023-24 Data		
a. Assessed Value	\$662,590,910	\$662,590,910
b. Real Estate Mills	14.2793	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$578,176,820	\$578,176,820
d. Assessed Value	\$698,511,320	\$698,511,320
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$9,461,334	\$9,461,334
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$9,461,334	\$9,461,334
(f Total * g)		
i. Base Mills Subject to Index	14.2793	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$10,662,426	\$10,662,426
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	15.2645	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,662,426	\$10,662,426
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,856,520
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,870,868
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$8,870,868

Amount of Tax Relief for Homestead Exclusions

\$805,906

Total Approx. Tax Revenue:

\$9,676,774

Approx. Tax Levy for Tax Rate Calculation:

\$10,662,426

Washington

Total

Index Maximums

p. Maximum Mills Based On Index

15.2645

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$10,662,426

\$10,662,426

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$21,418.00

V. Number of Homestead/Farmstead Properties

2465

2465

Median Assessed Value of Homestead Properties

\$122,600

Act 1 Index (current): 6.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,870,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$805,906</u>	
Total Approx. Tax Revenue:	\$9,676,774	
Approx. Tax Levy for Tax Rate Calculation:	\$10,662,426	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$805,906	Lowering RE Tax Rate	\$0	\$805,906
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$805,906

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	698,511,320	15.2645	10,662,426			90.00000%	
Totals:	698,511,320		10,662,426	805,906 =	9,856,520 X	90.00000% =	8,870,868

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,000
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	9,000
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 9,000 9,000

	<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%	2,461,310	1,230,655
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	225,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,911,310 1,455,655

Total Act 511, Current Taxes 1,464,655

Act 511 Tax Limit -->	578,176,820 X	12	6,938,122
	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	<u>Current Real Estate Taxes</u> Washington	14.2793	15.2645	6.90%	Yes	6.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,477,611
1200 Special Programs - Elementary / Secondary	2,788,874
1300 Vocational Education	354,399
1400 Other Instructional Programs - Elementary / Secondary	6,997
Total Instruction	\$14,627,881
2000 Support Services	
2100 Support Services - Students	466,816
2200 Support Services - Instructional Staff	597,345
2300 Support Services - Administration	1,759,591
2400 Support Services - Pupil Health	232,892
2500 Support Services - Business	404,553
2600 Operation and Maintenance of Plant Services	2,033,410
2700 Student Transportation Services	1,626,569
2900 Other Support Services	12,574
Total Support Services	\$7,133,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	474,413
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$476,913
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,207,347
Total Other Expenditures and Financing Uses	\$3,207,347
Total Estimated Expenditures and Other Financing Uses	\$25,445,891

2024-2025 Final General Fund Budget

LEA : 101631203 Burgettstown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,400,230
200 Personnel Services - Employee Benefits	4,290,535
300 Purchased Professional and Technical Services	73,443
500 Other Purchased Services	1,500,332
600 Supplies	213,071
Total Regular Programs - Elementary / Secondary	\$11,477,611
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,162,945
200 Personnel Services - Employee Benefits	751,796
300 Purchased Professional and Technical Services	556,550
500 Other Purchased Services	282,583
600 Supplies	35,000
Total Special Programs - Elementary / Secondary	\$2,788,874
1300 <u>Vocational Education</u>	
500 Other Purchased Services	354,399
Total Vocational Education	\$354,399
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
Total Other Instructional Programs - Elementary / Secondary	\$6,997
Total Instruction	\$14,627,881
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	283,444
200 Personnel Services - Employee Benefits	183,372
Total Support Services - Students	\$466,816
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	263,795
200 Personnel Services - Employee Benefits	178,550
300 Purchased Professional and Technical Services	80,000
600 Supplies	45,000
700 Property	30,000
Total Support Services - Instructional Staff	\$597,345
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,012,761
200 Personnel Services - Employee Benefits	614,605
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	109,875
600 Supplies	2,750
800 Other Objects	13,600
Total Support Services - Administration	\$1,759,591

2024-2025 Final General Fund Budget

LEA : 101631203 Burgettstown Area SD

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<u>Description</u>	<u>Amount</u>
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	110,344
200 Personnel Services - Employee Benefits	101,548
300 Purchased Professional and Technical Services	16,000
600 Supplies	5,000
Total Support Services - Pupil Health	\$232,892
2500 Support Services - Business	
100 Personnel Services - Salaries	204,845
200 Personnel Services - Employee Benefits	134,408
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
Total Support Services - Business	\$404,553
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	627,426
200 Personnel Services - Employee Benefits	486,097
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	530,753
500 Other Purchased Services	98,134
600 Supplies	227,000
Total Operation and Maintenance of Plant Services	\$2,033,410
2700 Student Transportation Services	
100 Personnel Services - Salaries	431,957
200 Personnel Services - Employee Benefits	247,857
400 Purchased Property Services	13,100
500 Other Purchased Services	592,355
600 Supplies	181,000
700 Property	160,300
Total Student Transportation Services	\$1,626,569
2900 Other Support Services	
500 Other Purchased Services	12,574
Total Other Support Services	\$12,574
Total Support Services	\$7,133,750
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	197,201
200 Personnel Services - Employee Benefits	81,937
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	35,900
500 Other Purchased Services	15,250
600 Supplies	68,325
700 Property	5,300
Total Student Activities	\$474,413

<u>Description</u>	<u>Amount</u>
3300 Community Services	
500 Other Purchased Services	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$476,913
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	3,207,347
Total Debt Service / Other Expenditures and Financing Uses	\$3,207,347
Total Other Expenditures and Financing Uses	\$3,207,347
TOTAL EXPENDITURES	\$25,445,891

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	200,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	60,000	60,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	145,025	120,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	325,000	150,000
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		
Total Cash and Short-Term Investments	\$730,025	\$530,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$730,025	\$530,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General 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 General Fund

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

Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

General Fund	59,159,010	55,951,665
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	\$59,159,010	\$55,951,665
TOTAL INDEBTEDNESS	\$59,159,010	\$55,951,665

Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	516,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$516,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$535,090
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