

LEA Name : Pottsgrove SD

Class : 3

AUN Number : 123466303

County : Montgomery

## FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

### General Fund Budget Approval

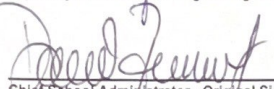
Date of Adoption of the General Fund Budget: 04/08/2024

  
\_\_\_\_\_  
President of the Board - Original Signature Required

5/28/2024  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

5/28/2024  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

5/28/2024  
\_\_\_\_\_  
Date

David A Lucabeche  
\_\_\_\_\_  
Contact Person

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Telephone      Extension

dlucabeche@pgsd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsgrove SD	COUNTY : Montgomery	AUN : 123466303
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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 ☐

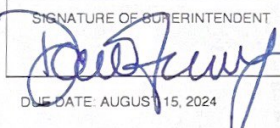
If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$76093351
Ending Unassigned Fund Balance	\$3084623
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.05%

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 5/28/2024
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DUE DATE: AUGUST 15, 2024

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

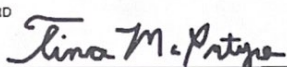
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsgrove SD	County : Montgomery	AUN Number : 123466303
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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 5/15/2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount for unforeseen expenditures.
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.	Provide funds to begin the succeeding school year while tax funds come in.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside for PSERS rate increase, OPEB, compensated absences, and capital expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds set aside to balance the 2024-2025 budget.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,427,099
0840 Assigned Fund Balance	188,459
0850 Unassigned Fund Balance	3,751,959
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$22,367,517</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	50,431,468
7000 Revenue from State Sources	23,794,775
8000 Revenue from Federal Sources	1,012,094
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$75,238,337</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$97,605,854</u></b>



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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	41,771,468
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	38,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	82,000
6150 Current Act 511 Taxes - Proportional Assessments	4,870,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,020,000
6500 Earnings on Investments	1,400,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	25,000
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	150,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$50,431,468</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,275,818
7112 Basic Education Funding-Social Security	1,142,330
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,366,675
7311 Pupil Transportation Subsidy	1,011,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	2,305,991
7360 Safe Schools	178,950
7505 Ready to Learn Block Grant	422,968
7820 State Share of Retirement Contributions	5,806,043
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,794,775</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	672,094
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,000
8517 Title IV - 21st Century Schools	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,012,094</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>75,238,337</b>

Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,771,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>	
Total Approx. Tax Revenue:	\$44,077,459	
Approx. Tax Levy for Tax Rate Calculation:	\$45,900,799	
	Montgomery	Total

2023-24 Data		
a. Assessed Value	\$1,096,621,924	\$1,096,621,924
b. Real Estate Mills	39.8592	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,718,582,347	\$1,718,582,347
d. Assessed Value	\$1,127,889,060	\$1,127,889,060
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$43,710,473	\$43,710,473
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$43,710,473	\$43,710,473
(f Total * g)		
i. Base Mills Subject to Index	39.8592	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81753%	95.81753%
k. Tax Levy Needed	\$45,900,799	\$45,900,799
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	40.6962	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$45,900,799	\$45,900,799
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,594,808
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,771,468
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,771,468	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>	
Total Approx. Tax Revenue:	\$44,077,459	
Approx. Tax Levy for Tax Rate Calculation:	\$45,900,799	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.6493	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,103,679	\$48,103,679
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	\$11,043.00	
Number of Homestead/Farmstead Properties	5115	5115
Median Assessed Value of Homestead Properties		\$121,150

Act 1 Index (current): 7.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,771,468
Amount of Tax Relief for Homestead Exclusions	<u>\$2,305,991</u>
Total Approx. Tax Revenue:	\$44,077,459
Approx. Tax Levy for Tax Rate Calculation:	\$45,900,799
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,305,991	Lowering RE Tax Rate	\$0	\$2,305,991
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,305,991

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Montgomery	1,127,889,060	40.6962	45,900,799				95.81753%		
<b>Totals:</b>				<b>1,127,889,060</b>	<b>45,900,799</b>	-	2,305,991	=	43,594,808 X
							95.81753%	=	41,771,468
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					50,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	50,000	50,000		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	32,000	32,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>82,000</b>			<b>82,000</b>		
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%	3,600,000	3,600,000		
6152	Current Act 511 Occupation Taxes			0.00000	0.00000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	720,000	720,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.00000	0.00000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			1.50000	0.00000	550,000	550,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0.00000	0.00000	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>4,870,000</b>			<b>4,870,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>4,952,000</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>1,718,582,347</b>		<b>X</b>	<b>12</b>	<b>20,622,988</b>	
				<b>Market Value</b>			<b>Mills</b>	<b>(511 Limit)</b>	

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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									
	Montgomery	39.8592	40.6962	2.10%	Yes	7.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
6144	Current Act 511 Trailer Taxes					7.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					7.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6152	Current Act 511 Occupation Taxes					7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6154	Current Act 511 Amusement Taxes					7.0%				
6155	Current Act 511 Business Privilege Taxes					7.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.0%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.50000	0.00%	Yes	7.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					7.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,688,659
1200 Special Programs - Elementary / Secondary	15,880,240
1300 Vocational Education	2,160,965
1400 Other Instructional Programs - Elementary / Secondary	152,150
<b>Total Instruction</b>	<b>\$47,882,014</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,470,327
2200 Support Services - Instructional Staff	1,850,053
2300 Support Services - Administration	4,002,407
2400 Support Services - Pupil Health	664,571
2500 Support Services - Business	846,150
2600 Operation and Maintenance of Plant Services	5,397,617
2700 Student Transportation Services	2,813,704
2800 Support Services - Central	2,720,522
2900 Other Support Services	28,904
<b>Total Support Services</b>	<b>\$20,794,255</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,307,220
3300 Community Services	16,310
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,323,530</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,893,552
5900 Budgetary Reserve	1,200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,093,552</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$76,093,351</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		16,424,708
200 Personnel Services - Employee Benefits		10,023,457
300 Purchased Professional and Technical Services		1,033,100
400 Purchased Property Services		5,410
500 Other Purchased Services		1,775,000
600 Supplies		415,494
800 Other Objects		11,490
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$29,688,659</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		5,723,911
200 Personnel Services - Employee Benefits		3,939,103
300 Purchased Professional and Technical Services		2,049,124
500 Other Purchased Services		3,908,510
600 Supplies		178,712
700 Property		30,000
800 Other Objects		50,880
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$15,880,240</b>
<b>1300 <u>Vocational Education</u></b>		
500 Other Purchased Services		2,160,965
<b>Total Vocational Education</b>		<b>\$2,160,965</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		100,000
200 Personnel Services - Employee Benefits		41,550
600 Supplies		10,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$152,150</b>
<b>Total Instruction</b>		<b>\$47,882,014</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,447,260
200 Personnel Services - Employee Benefits		887,827
300 Purchased Professional and Technical Services		73,000
500 Other Purchased Services		2,605
600 Supplies		59,095
800 Other Objects		540
<b>Total Support Services - Students</b>		<b>\$2,470,327</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		1,097,994
200 Personnel Services - Employee Benefits		665,148
300 Purchased Professional and Technical Services		18,300
500 Other Purchased Services		16,525
600 Supplies		50,346
800 Other Objects		1,740

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Description	Amount
<b>Total Support Services - Instructional Staff</b>	<b>\$1,850,053</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,309,818
200 Personnel Services - Employee Benefits	1,253,499
300 Purchased Professional and Technical Services	269,500
400 Purchased Property Services	3,500
500 Other Purchased Services	22,000
600 Supplies	111,640
800 Other Objects	32,450
<b>Total Support Services - Administration</b>	<b>\$4,002,407</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	329,172
200 Personnel Services - Employee Benefits	190,284
300 Purchased Professional and Technical Services	108,640
600 Supplies	36,475
<b>Total Support Services - Pupil Health</b>	<b>\$664,571</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	446,505
200 Personnel Services - Employee Benefits	217,100
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	112,500
500 Other Purchased Services	1,250
600 Supplies	64,395
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$846,150</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,971,694
200 Personnel Services - Employee Benefits	1,264,997
300 Purchased Professional and Technical Services	199,000
400 Purchased Property Services	512,000
500 Other Purchased Services	352,926
600 Supplies	1,053,000
700 Property	40,000
800 Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,397,617</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	1,613,000
400 Purchased Property Services	408,000
500 Other Purchased Services	267,454
600 Supplies	258,500
700 Property	260,000
800 Other Objects	6,750
<b>Total Student Transportation Services</b>	<b>\$2,813,704</b>
<b>2800 <u>Support Services - Central</u></b>	



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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	577,608
200 Personnel Services - Employee Benefits	500,269
300 Purchased Professional and Technical Services	72,490
400 Purchased Property Services	673,000
500 Other Purchased Services	17,300
600 Supplies	705,555
700 Property	173,000
800 Other Objects	1,300
<b>Total Support Services - Central</b>	<b>\$2,720,522</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	28,904
<b>Total Other Support Services</b>	<b>\$28,904</b>
<b>Total Support Services</b>	<b>\$20,794,255</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	705,821
200 Personnel Services - Employee Benefits	331,716
300 Purchased Professional and Technical Services	72,250
400 Purchased Property Services	20,750
500 Other Purchased Services	11,533
600 Supplies	127,475
800 Other Objects	37,675
<b>Total Student Activities</b>	<b>\$1,307,220</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	16,310
<b>Total Community Services</b>	<b>\$16,310</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,323,530</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	637,429
900 Other Uses of Funds	4,256,123
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,893,552</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,200,000
<b>Total Budgetary Reserve</b>	<b>\$1,200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,093,552</b>
<b>TOTAL EXPENDITURES</b>	<b>\$76,093,351</b>

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	23,000,000	22,900,000
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	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,400,000	2,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,050,000	\$29,750,000

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		

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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	\$31,050,000	\$29,750,000

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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	28,325,000	24,093,000
0520 Extended-Term Financing Agreements Payable	1,103,132	875,000
0530 Lease and Other Right-To-Use Obligations	101,277	300,000
0540 Accumulated Compensated Absences	387,186	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,773,341	6,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$36,689,936</b>	<b>\$32,568,000</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>		

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<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>		

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<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>		

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<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>\$36,689,936</b>	<b>\$32,568,000</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	\$36,689,936	\$32,568,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,427,099
0840 Assigned Fund Balance	781
0850 Unassigned Fund Balance	3,084,623
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,512,503
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,712,503