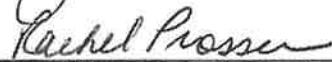


FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6/18/2024
Date

Secretary of the Board - Original Signature Required

6/19/2024
Date

Chief School Administrator - Original Signature Required

6/19/24
Date

Rachel Prosser

Contact Person

(814)267-4621 Extn :
Telephone Extension

rprosser@bbsd.com

Email Address

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

24 PS 6-686

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Berlin Brothersvalley SD	Somerset	108561003

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	\$15341785
Ending Unassigned Fund Balance	\$418764
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.72%

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 5/17/24
--	-----------------

DUE DATE: AUGUST 15, 2024

Printed 5/17/2024 8:35:02 AM

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

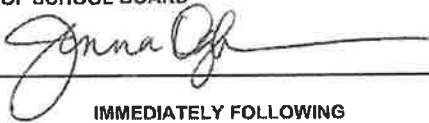
(03/2006)

24 PS 6-687(a)(1)

School District Name : Berlin Brothersvalley SD	County : Somerset	AUN Number : 108561003
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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 5/16/2024
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Validations

Page - 1 of 1

<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.	Money needs to be placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility emergencies
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.	Money needs to be placed in reserve to cover unknown factors, cyber student enrollments, special needs/alternative ed placements, facility emergencies
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Comp ed money from a Comp ed claim

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	48,015
0850 Unassigned Fund Balance	2,004,151
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,052,166</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,371,044
7000 Revenue from State Sources	8,802,354
8000 Revenue from Federal Sources	583,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,756,398</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,808,564</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,220,169
6112 Interim Real Estate Taxes	6,250
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	7,600
6120 Current Per Capita Taxes, Section 679	13,550
6140 Current Act 511 Taxes - Flat Rate Assessments	32,375
6150 Current Act 511 Taxes - Proportional Assessments	643,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,800
6500 Earnings on Investments	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	167,000
6920 Contributions and Donations from Private Sources	23,300
6990 Refunds and Other Miscellaneous Revenue	14,000

REVENUE FROM LOCAL SOURCES \$4,371,044**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,750,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	619,000
7311 Pupil Transportation Subsidy	380,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	312,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	320,307
7360 Safe Schools	57,000
7505 Ready to Learn Block Grant	151,047
7810 State Share of Social Security and Medicare Taxes	220,000
7820 State Share of Retirement Contributions	960,000

REVENUE FROM STATE SOURCES \$8,802,354**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	174,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	23,000
8517 Title IV - 21st Century Schools	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	235,000
8749 Other CARES Act Funding	95,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$583,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,756,398

AUN: 108561003 Berlin Brothersvalley SD

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

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Page - 1 of 3

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,220,169

Amount of Tax Relief for Homestead Exclusions

\$320,307

Total Approx. Tax Revenue:

\$3,540,476

Approx. Tax Levy for Tax Rate Calculation:

\$3,709,959

Somerset

Total

2023-24 Data

a. Assessed Value	\$107,321,360	\$107,321,360
b. Real Estate Mills	32.0000	

I. 2024-25 Data

c. 2022 STEB Market Value	\$344,458,562	\$344,458,562
d. Assessed Value	\$108,048,670	\$108,048,670
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$3,434,284	\$3,434,284
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$3,434,284	\$3,434,284
(f Total * g)		
i. Base Mills Subject to Index	32.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$3,709,959	\$3,709,959
(Approx. Tax Levy * g)		

I. 2024-25 Real Estate Tax Rate

34.3360

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$3,709,959	\$3,709,959
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,389,652
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,220,169
(n * Est. Pct. Collection)		

AUN: 108561003 Berlin Brothersvalley SD

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

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Page - 2 of 3

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$3,220,169

Amount of Tax Relief for Homestead Exclusions \$320,307

Total Approx. Tax Revenue: \$3,540,476

Approx. Tax Levy for Tax Rate Calculation: \$3,709,959

Somerset

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.3360	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,709,959	\$3,709,959
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	\$6,088.00	
Number of Homestead/Farmstead Properties	1561	1561
Median Assessed Value of Homestead Properties		\$28,660

AUN: 108561003 Berlin Brothersvalley SD

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

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Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,220,169

Amount of Tax Relief for Homestead Exclusions

\$320,307

Total Approx. Tax Revenue:

\$3,540,476

Approx. Tax Levy for Tax Rate Calculation:

\$3,709,959

Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$320,307	Lowering RE Tax Rate	\$0	\$320,307
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$320,307

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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>
	Somerset	108,048,670	34.3360	3,709,959			95.000000%	
Totals:		108,048,670		3,709,959	320,307	3,389,652	95.000000%	3,220,169

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,550
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	13,550	13,550
6142	Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	18,825	18,825
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			32,375	32,375
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%	579,000	579,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	64,000	64,000
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			643,000	643,000
	Total Act 511, Current Taxes				675,375
	Act 511 Tax Limit →		344,458,562 X	12	4,133,503
			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> Somerset	32.0000	34.3360	7.30%	Yes	7.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	7.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				

2024-2025 Final General Fund Budget**LEA : 108561003 Berlin Brothersvalley SD**

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Estimated Expenditures and Other Financing Uses: Budget Summary

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,651,946
1200 Special Programs - Elementary / Secondary	1,591,431
1300 Vocational Education	896,059
1400 Other Instructional Programs - Elementary / Secondary	246,592
1600 Adult Education Programs	1,806
Total Instruction	\$8,387,834
2000 Support Services	
2100 Support Services - Students	614,719
2200 Support Services - Instructional Staff	185,220
2300 Support Services - Administration	934,467
2400 Support Services - Pupil Health	115,166
2500 Support Services - Business	301,116
2600 Operation and Maintenance of Plant Services	1,171,873
2700 Student Transportation Services	844,500
2800 Support Services - Central	206,335
2900 Other Support Services	3,500
Total Support Services	\$4,376,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	397,249
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$409,249
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,233,453
5900 Budgetary Reserve	934,353
Total Other Expenditures and Financing Uses	\$2,167,806
Total Estimated Expenditures and Other Financing Uses	\$15,341,785

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,065,255
200 Personnel Services - Employee Benefits	2,343,740
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	16,714
500 Other Purchased Services	50,290
600 Supplies	142,287
800 Other Objects	1,160
Total Regular Programs - Elementary / Secondary	\$5,651,946
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	731,923
200 Personnel Services - Employee Benefits	545,218
300 Purchased Professional and Technical Services	121,400
500 Other Purchased Services	181,980
600 Supplies	10,180
800 Other Objects	730
Total Special Programs - Elementary / Secondary	\$1,591,431
1300 Vocational Education	
100 Personnel Services - Salaries	194,775
200 Personnel Services - Employee Benefits	159,927
400 Purchased Property Services	250
500 Other Purchased Services	530,300
600 Supplies	10,807
Total Vocational Education	\$896,059
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	128,907
200 Personnel Services - Employee Benefits	85,185
400 Purchased Property Services	500
500 Other Purchased Services	24,600
600 Supplies	2,350
800 Other Objects	5,050
Total Other Instructional Programs - Elementary / Secondary	\$246,592
1600 Adult Education Programs	
100 Personnel Services - Salaries	1,375
200 Personnel Services - Employee Benefits	131
500 Other Purchased Services	150
600 Supplies	150
Total Adult Education Programs	\$1,806
Total Instruction	\$8,387,834
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	298,917
200 Personnel Services - Employee Benefits	259,225

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	42,500
500 Other Purchased Services	12,550
600 Supplies	1,182
800 Other Objects	345
Total Support Services - Students	\$614,719
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	100,057
200 Personnel Services - Employee Benefits	68,757
300 Purchased Professional and Technical Services	4,575
500 Other Purchased Services	2,020
600 Supplies	9,511
800 Other Objects	300
Total Support Services - Instructional Staff	\$185,220
2300 Support Services - Administration	
100 Personnel Services - Salaries	481,440
200 Personnel Services - Employee Benefits	278,764
300 Purchased Professional and Technical Services	33,450
400 Purchased Property Services	5,000
500 Other Purchased Services	97,225
600 Supplies	18,078
800 Other Objects	20,510
Total Support Services - Administration	\$934,467
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	56,210
200 Personnel Services - Employee Benefits	50,800
400 Purchased Property Services	480
500 Other Purchased Services	800
600 Supplies	5,776
800 Other Objects	1,100
Total Support Services - Pupil Health	\$115,166
2500 Support Services - Business	
100 Personnel Services - Salaries	146,609
200 Personnel Services - Employee Benefits	110,678
500 Other Purchased Services	2,600
600 Supplies	28,029
800 Other Objects	13,200
Total Support Services - Business	\$301,116
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	345,311
200 Personnel Services - Employee Benefits	291,377
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	308,034
500 Other Purchased Services	17,750
600 Supplies	164,651
700 Property	42,000

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Estimated Expenditures and Other Financing Uses: Detail

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,650
Total Operation and Maintenance of Plant Services	\$1,171,873
2700 Student Transportation Services	
500 Other Purchased Services	813,000
600 Supplies	31,500
Total Student Transportation Services	\$844,500
2800 Support Services - Central	
100 Personnel Services - Salaries	84,187
200 Personnel Services - Employee Benefits	69,801
300 Purchased Professional and Technical Services	2,985
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	48,062
800 Other Objects	300
Total Support Services - Central	\$206,335
2900 Other Support Services	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$4,376,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	175,748
200 Personnel Services - Employee Benefits	57,200
400 Purchased Property Services	14,761
500 Other Purchased Services	82,390
600 Supplies	33,881
800 Other Objects	33,269
Total Student Activities	\$397,249
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
800 Other Objects	10,500
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$409,249
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	20,953
900 Other Uses of Funds	1,212,500
Total Debt Service / Other Expenditures and Financing Uses	\$1,233,453
5900 Budgetary Reserve	
800 Other Objects	934,353

Description	Amount
Total Budgetary Reserve	\$934,353
Total Other Expenditures and Financing Uses	\$2,167,806
TOTAL EXPENDITURES	\$15,341,785

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Schedule Of Cash And Investments (CAIN)

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	2,052,166	1,400,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	55,740	56,740
Other Capital Projects Fund	1,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	175,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,388,906	\$1,627,740

<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		

<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		\$2,388,906	\$1,627,740

Long-Term Indebtedness**06/30/2024 Estimate****06/30/2025 Projection****General Fund**

0510 Bonds Payable	1,175,000	
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	78,480	58,860
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,253,480	\$58,860

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

2024-2025 Final General Fund Budget

LEA : 108561003 Berlin Brothersvalley SD

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Schedule Of Indebtedness (DEBT)

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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>
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	\$1,253,480	\$58,860

<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	\$1,253,480	\$58,860

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	48,015
0850 Unassigned Fund Balance	418,764
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$466,779
5900 Budgetary Reserve	934,353
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,401,132