

*Proposed*

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/10/2024

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michelle L. Amadio

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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 : Ambridge Area SD	COUNTY : Beaver	AUN : 127040703
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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%	<input type="checkbox"/>
Between \$12,000,000 and \$12,999,999	11.5%	<input type="checkbox"/>
Between \$13,000,000 and \$13,999,999	11.0%	<input type="checkbox"/>
Between \$14,000,000 and \$14,999,999	10.5%	<input type="checkbox"/>
Between \$15,000,000 and \$15,999,999	10.0%	<input type="checkbox"/>
Between \$16,000,000 and \$16,999,999	9.5%	<input type="checkbox"/>
Between \$17,000,000 and \$17,999,999	9.0%	<input type="checkbox"/>
Between \$18,000,000 and \$18,999,999	8.5%	<input type="checkbox"/>
Greater Than or Equal to \$19,000,000	8.0%	<input type="checkbox"/>

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		\$56979828
Ending Unassigned Fund Balance		\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		0.00%

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
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DUE DATE: AUGUST 15, 2024

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


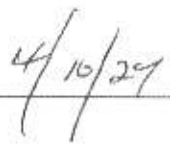
24 PS 6-687(a)(1)

(33/2006)

School District Name : Ambridge Area SD	County : Beaver	AUN Number : 127040703
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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 
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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>
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$1,327,001.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserves are for unexpected expenditures.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,839,302	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b>\$6,839,302</b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	27,454,170	
7000 Revenue from State Sources	23,326,356	
8000 Revenue from Federal Sources	1,340,000	
9000 Other Financing Sources	20,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b>\$52,140,526</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b>\$58,979,828</b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,980,868
6113 Public Utility Realty Taxes	27,701
6114 Payments in Lieu of Current Taxes - State / Local	19,938
6120 Current Per Capita Taxes, Section 679	81,113
6140 Current Act 511 Taxes - Flat Rate Assessments	28,461
6150 Current Act 511 Taxes - Proportional Assessments	4,031,178
6400 Delinquencies on Taxes Levied / Assessed by the LEA	809,333
6500 Earnings on Investments	539,980
6700 Revenues from LEA Activities	106,479
6800 Revenues from Intermediary Sources / Pass-Through Funds	461,908
6910 Rentals	82,601
6920 Contributions and Donations from Private Sources	31,464
6940 Tuition from Patrons	28,364
6990 Refunds and Other Miscellaneous Revenue	224,782
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,454,170</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,671,783
7180 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,748,778
7292 Pre-K Counts	1,000,000
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,575
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	610,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,000
7340 State Property Tax Reduction Allocation	1,327,001
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	422,955
7810 State Share of Social Security and Medicare Taxes	635,742
7820 State Share of Retirement Contributions	2,874,522
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,326,356</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	30,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	650,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	91,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	399,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,340,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
<b>OTHER FINANCING SOURCES</b>	<b>\$20,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>52,140,526</b>

Act 1 Index (current): 7.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$20,980,868
Amount of Tax Relief for Homestead Exclusions	\$1,327,001
Total Approx. Tax Revenue:	\$22,307,869
Approx. Tax Levy for Tax Rate Calculation:	\$24,367,708

Beaver

Total

**2023-24 Data**

a. Assessed Value	\$291,930,579	\$291,930,579
b. Real Estate Mills	83.4709	

**I. 2024-25 Data**

c. 2022 STEB Market Value	\$1,230,813,522	\$1,230,813,522
d. Assessed Value	\$291,930,579	\$291,930,579
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy	\$24,367,708	\$24,367,708
(a * b)		

**2024-25 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$24,367,708	\$24,367,708
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	91.06000%	91.06000%
k. Tax Levy Needed	\$24,367,708	\$24,367,708
(Approx. Tax Levy * g)		

**I. 2024-25 Real Estate Tax Rate 83.4709**

(k / d \* 1000)

III. m. Tax Levy Generated by Mills	\$24,367,708	\$24,367,708
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$23,040,707	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$20,980,868	
(n * Est. Pct. Collection)		



Act 1 Index (current): 7.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$20,980,868
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,001</u>
Total Approx. Tax Revenue:	\$22,307,869
Approx. Tax Levy for Tax Rate Calculation:	\$24,367,708

	Beaver	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	89.4808	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,122,182	\$26,122,182
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
l. 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	\$2,675.04	
Number of Homestead/Farmstead Properties	5943	5943
Median Assessed Value of Homestead Properties		\$23,950

Act 1 Index (current): 7.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$20,980,868
Amount of Tax Relief for Homestead Exclusions	\$1,327,001
Total Approx. Tax Revenue:	\$22,307,869
Approx. Tax Levy for Tax Rate Calculation:	\$24,367,708

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,327,001	Lowering RE Tax Rate	\$0	\$1,327,001
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,327,001</b>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Beaver	291,930,579	83.4709	24,367,708			91.06000%	
<b>Totals:</b>	<b>291,930,579</b>		<b>24,367,708</b>	- 1,327,001 =	23,040,707 X	91.06000% =	20,980,868

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			81,113
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	13,000	13,000
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	15,461	15,461
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>28,461</b>	<b>28,461</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,351,893	3,351,893
6152 Current Act 511 Occupation Taxes	0.00000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	442,929	442,929
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	236,356	236,356
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,031,178</b>	<b>4,031,178</b>
<b>Total Act 511, Current Taxes</b>				<b>4,059,639</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,230,813,522 X</b>	<b>12</b>	<b>14,769,762</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Beaver	83.4709	83.4709	0.00%	Yes	7.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.2%				
6144	Current Act 511 Trailer Taxes					7.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6152	Current Act 511 Occupation Taxes					7.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.2%				
6154	Current Act 511 Amusement Taxes					7.2%				
6155	Current Act 511 Business Privilege Taxes					7.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.2%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.50000	0.00%	Yes	7.2%	0.7500	0.75000	0.01%	Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					7.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,824,334
1200 Special Programs - Elementary / Secondary	11,262,544
1300 Vocational Education	465,000
1400 Other Instructional Programs - Elementary / Secondary	378,612
1500 Nonpublic School Programs	21,400
1700 Higher Education Programs for Secondary Students	144,975
1800 Pre-Kindergarten	688,868
<b>Total Instruction</b>	<b>\$33,785,733</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,198,891
2200 Support Services - Instructional Staff	770,974
2300 Support Services - Administration	2,595,684
2400 Support Services - Pupil Health	605,189
2500 Support Services - Business	638,432
2600 Operation and Maintenance of Plant Services	5,060,722
2700 Student Transportation Services	5,313,635
2800 Support Services - Central	1,794,261
2900 Other Support Services	22,860
<b>Total Support Services</b>	<b>\$18,000,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	903,815
3300 Community Services	103,929
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,007,744</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	172,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,856,403
5300 Transfers Out to Component Units/Primary Governments	107,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,013,403</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$58,979,828</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,761,794
200 Personnel Services - Employee Benefits	6,300,638
300 Purchased Professional and Technical Services	322,600
400 Purchased Property Services	9,100
500 Other Purchased Services	4,804,878
600 Supplies	272,635
700 Property	333,770
800 Other Objects	18,919
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,824,334</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,212,864
200 Personnel Services - Employee Benefits	1,951,547
300 Purchased Professional and Technical Services	1,093,600
500 Other Purchased Services	4,921,749
600 Supplies	68,374
800 Other Objects	14,410
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,262,544</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	465,000
<b>Total Vocational Education</b>	<b>\$465,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	4,362
500 Other Purchased Services	360,250
600 Supplies	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$378,612</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	8,000
600 Supplies	13,400
<b>Total Nonpublic School Programs</b>	<b>\$21,400</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	144,975
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$144,975</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	421,744
200 Personnel Services - Employee Benefits	241,524
500 Other Purchased Services	5,000
600 Supplies	18,000
800 Other Objects	2,600
<b>Total Pre-Kindergarten</b>	<b>\$688,868</b>
<b>Total Instruction</b>	<b>\$33,785,733</b>

Description	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	614,169
200 Personnel Services - Employee Benefits	403,548
300 Purchased Professional and Technical Services	142,200
500 Other Purchased Services	4,300
600 Supplies	21,850
700 Property	10,000
800 Other Objects	2,824
<b>Total Support Services - Students</b>	<b>\$1,198,891</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	277,358
200 Personnel Services - Employee Benefits	140,941
300 Purchased Professional and Technical Services	1,855
500 Other Purchased Services	13,750
600 Supplies	336,450
800 Other Objects	620
<b>Total Support Services - Instructional Staff</b>	<b>\$770,974</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,333,042
200 Personnel Services - Employee Benefits	898,045
300 Purchased Professional and Technical Services	223,747
500 Other Purchased Services	46,950
600 Supplies	37,200
800 Other Objects	56,700
<b>Total Support Services - Administration</b>	<b>\$2,595,684</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	238,540
200 Personnel Services - Employee Benefits	126,049
300 Purchased Professional and Technical Services	230,000
500 Other Purchased Services	750
600 Supplies	6,850
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$605,189</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	239,252
200 Personnel Services - Employee Benefits	131,080
300 Purchased Professional and Technical Services	73,100
400 Purchased Property Services	168,500
500 Other Purchased Services	500
600 Supplies	5,000
700 Property	20,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$638,432</b>

<u>Description</u>	<u>Amount</u>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,364,537
200 Personnel Services - Employee Benefits	1,006,449
300 Purchased Professional and Technical Services	285,000
400 Purchased Property Services	744,000
500 Other Purchased Services	258,186
600 Supplies	1,126,000
700 Property	276,000
800 Other Objects	550
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,060,722</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	4,881,228
600 Supplies	432,407
<b>Total Student Transportation Services</b>	<b>\$5,313,635</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	138,207
200 Personnel Services - Employee Benefits	58,854
300 Purchased Professional and Technical Services	205,500
400 Purchased Property Services	30,000
500 Other Purchased Services	7,000
600 Supplies	251,700
700 Property	1,102,500
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,794,261</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	22,660
<b>Total Other Support Services</b>	<b>\$22,660</b>
<b>Total Support Services</b>	<b>\$18,000,448</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	295,687
200 Personnel Services - Employee Benefits	141,318
300 Purchased Professional and Technical Services	177,775
400 Purchased Property Services	27,150
500 Other Purchased Services	97,225
600 Supplies	81,540
700 Property	31,720
800 Other Objects	51,400
<b>Total Student Activities</b>	<b>\$903,815</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	36,990
200 Personnel Services - Employee Benefits	15,739
300 Purchased Professional and Technical Services	27,200
500 Other Purchased Services	2,000



<u>Description</u>	<u>Amount</u>
600 Supplies	10,000
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$103,929</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,007,744</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	90,000
700 Property	82,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,456,403
900 Other Uses of Funds	4,400,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,856,403</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>	
900 Other Uses of Funds	107,000
<b>Total Transfers Out to Component Units/Primary Governments</b>	<b>\$107,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,013,403</b>
<b>TOTAL EXPENDITURES</b>	<b>\$58,979,828</b>

**Cash and Short-Term Investments**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	1,450,000	1,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,800,000	1,800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund	30,000	25,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,825,000</b>	<b>\$3,420,000</b>

**Long-Term Investments**

	<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		

Long-Term Investments

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2024 Estimate

06/30/2025 Projection

**\$3,825,000**

**\$3,420,000**

**Long-Term Indebtedness**

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	44,765,000	40,305,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	550,000	540,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	420,000	410,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$45,735,000</b>	<b>\$41,255,000</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>		

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**

**\$45,735,000**

**\$41,255,000**



**Short-Term Payables**

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
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS**

**\$45,735,000**

**\$41,255,000**

**Account Description**

**Amounts**

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$50,000</b>