

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

## General Fund Budget Approval

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Joan Wehner

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\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
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Extension

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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	\$45938257
Ending Unassigned Fund Balance	\$1756553
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.82%

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)

(03/2006)

<b>School District Name :</b> Central Valley SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127042003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/24
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$1,271,351.00 C x 2%: \$25,427.02	
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$240,669.00 Function 2500, Object 200: \$275,618.00	\$53,020 is a one time IU Trust Fund payment
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.	Fund balance will be used for general operations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is Committed to PSERS Expense
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is Assigned to Technology

<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	891,599
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	2,879,240
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,770,839</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,295,407
7000 Revenue from State Sources	18,023,273
8000 Revenue from Federal Sources	496,890
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$44,815,570</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$49,586,409</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,312,808
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	436,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	3,590,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	313,599
6910 Rentals	52,000
6940 Tuition from Patrons	7,000
6990 Refunds and Other Miscellaneous Revenue	140,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$26,295,407</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,997,956
7271 Special Education funds for School-Aged Pupils	1,852,547
7311 Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	1,271,351
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	664,226
7820 State Share of Retirement Contributions	3,006,139
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,023,273</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	3,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	339,253
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,430
8517 Title IV - 21st Century Schools	26,207
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$496,890</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,815,570</b>

Act 1 Index (current): 6.7% | Act 1 Index (prior): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$20,312,808</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,271,351</u></b>
Total Approx. Tax Revenue:	<b>\$21,584,159</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$22,281,355</b>

Beaver

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$299,228,327	\$299,228,327
b. Real Estate Mills	70.8500	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$1,430,346,721	\$1,430,346,721
d. Assessed Value	\$2,170,593,030	\$2,170,593,030
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$21,200,327	\$21,200,327
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$21,200,327	\$21,200,327
(f Total * g)		
i. Base Mills Subject to Index	9.7670	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.68160%	96.68160%
k. Tax Levy Needed	\$22,281,355	\$22,281,355
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>10.2651</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,281,355	\$22,281,355
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,010,004
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,312,808
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7% | Act 1 Index (prior): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,312,808</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,271,351</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,584,159</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,281,355</b>	
	<b>Beaver</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	10.2651	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,281,355	\$22,281,355
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$213,700

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Act 1 Index (current): 6.7% | Act 1 Index (prior): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,312,808
Amount of Tax Relief for Homestead Exclusions	<u>\$1,271,351</u>
Total Approx. Tax Revenue:	\$21,584,159
Approx. Tax Levy for Tax Rate Calculation:	\$22,281,355
	Beaver <span style="float: right;">Total</span>

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,271,351	Lowering RE Tax Rate	\$0	\$1,271,351
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,271,351</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	2,170,593,030	10.2651	22,281,355			96.68160%	
<b>Totals:</b>	<b>2,170,593,030</b>		<b>22,281,355</b>	- 1,271,351	= 21,010,004	X 96.68160%	= 20,312,808

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 55,000 55,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,850,000	2,850,000
6152 Current Act 511 Occupation Taxes	0.00000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.00000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.75000	0.50000	340,000	340,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.00000	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 3,590,000 3,590,000**

**Total Act 511, Current Taxes 3,645,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,430,346,721</b>	<b>X</b>	<b>12</b>	<b>17,164,161</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:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Beaver	9.7670	10.2651	5.10%	Yes	5.1%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					6.7%			
6141	Current Act 511 Per Capita Taxes					6.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate					6.7%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.7%			
6144	Current Act 511 Trailer Taxes					6.7%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					6.7%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					6.7%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					6.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%			
6152	Current Act 511 Occupation Taxes					6.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%			
6154	Current Act 511 Amusement Taxes					6.7%			
6155	Current Act 511 Business Privilege Taxes					6.7%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.7%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	6.7%	0.5000	0.50000	0.01% Yes
6159	Current Act 511 Taxes, Other Proportional Assessments					6.7%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,595,142
1200 Special Programs - Elementary / Secondary	5,944,368
1300 Vocational Education	500,000
1400 Other Instructional Programs - Elementary / Secondary	23,740
<b>Total Instruction</b>	<b>\$28,063,250</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,111,389
2200 Support Services - Instructional Staff	449,681
2300 Support Services - Administration	2,046,247
2400 Support Services - Pupil Health	512,956
2500 Support Services - Business	697,387
2600 Operation and Maintenance of Plant Services	4,489,209
2700 Student Transportation Services	2,815,919
2800 Support Services - Central	1,343,694
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$13,491,482</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,293,052
3300 Community Services	23,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,316,552</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,066,973
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,066,973</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,938,257</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,280,251
200 Personnel Services - Employee Benefits	8,213,541
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	108,150
500 Other Purchased Services	1,557,412
600 Supplies	312,988
700 Property	41,130
800 Other Objects	11,670
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$21,595,142</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,465,293
200 Personnel Services - Employee Benefits	1,534,795
300 Purchased Professional and Technical Services	909,800
500 Other Purchased Services	980,360
600 Supplies	35,120
700 Property	10,000
800 Other Objects	9,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,944,368</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	500,000
<b>Total Vocational Education</b>	<b>\$500,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	3,740
500 Other Purchased Services	11,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$23,740</b>
<b>Total Instruction</b>	<b>\$28,063,250</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	570,782
200 Personnel Services - Employee Benefits	437,860
300 Purchased Professional and Technical Services	70,800
500 Other Purchased Services	2,000
600 Supplies	26,442
700 Property	1,000
800 Other Objects	2,505
<b>Total Support Services - Students</b>	<b>\$1,111,389</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	226,434
200 Personnel Services - Employee Benefits	125,833
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,760

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,000
600 Supplies	74,654
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$449,681</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,117,303
200 Personnel Services - Employee Benefits	686,748
300 Purchased Professional and Technical Services	86,000
500 Other Purchased Services	82,915
600 Supplies	33,914
700 Property	3,450
800 Other Objects	35,917
<b>Total Support Services - Administration</b>	<b>\$2,046,247</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	238,796
200 Personnel Services - Employee Benefits	194,470
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	438
600 Supplies	20,921
700 Property	51,369
800 Other Objects	5,662
<b>Total Support Services - Pupil Health</b>	<b>\$512,956</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	240,669
200 Personnel Services - Employee Benefits	275,618
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	12,000
500 Other Purchased Services	115,500
600 Supplies	6,500
800 Other Objects	3,100
<b>Total Support Services - Business</b>	<b>\$697,387</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,450,021
200 Personnel Services - Employee Benefits	1,305,238
300 Purchased Professional and Technical Services	304,000
400 Purchased Property Services	791,000
500 Other Purchased Services	145,450
600 Supplies	436,500
700 Property	25,000
800 Other Objects	32,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,489,209</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,811,919
800 Other Objects	4,000
<b>Total Student Transportation Services</b>	<b>\$2,815,919</b>

<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	97,719
200 Personnel Services - Employee Benefits	72,352
400 Purchased Property Services	495,600
500 Other Purchased Services	2,500
600 Supplies	501,023
700 Property	174,500
<b>Total Support Services - Central</b>	<b>\$1,343,694</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$13,491,482</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	495,240
200 Personnel Services - Employee Benefits	279,214
400 Purchased Property Services	51,300
500 Other Purchased Services	203,950
600 Supplies	177,248
700 Property	35,000
800 Other Objects	51,100
<b>Total Student Activities</b>	<b>\$1,293,052</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	23,500
<b>Total Community Services</b>	<b>\$23,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,316,552</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,586,973
900 Other Uses of Funds	1,480,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,066,973</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,066,973</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,938,257</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	6,652,000	6,952,000
Public Purpose (Expendable) Trust Fund	200,000	200,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$6,852,000</b>	<b>\$7,152,000</b>
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**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

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



Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,852,000</b>	<b>\$7,152,000</b>
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	40,000,000	40,000,000
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 General Fund</b>	<b>\$40,000,000</b>	<b>\$40,000,000</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**

<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>\$40,000,000</b>	<b>\$40,000,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$40,000,000</b>	<b>\$40,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	891,599
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,756,553
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,648,152</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,648,152</b>
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