

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2024



President of the Board - Original Signature Required

6-10-24

Date



Secretary of the Board - Original Signature Required

6-10-24

Date



Chief School Administrator - Original Signature Required

6-10-24

Date

Marydenise Feroce

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Contact Person

Telephone 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 : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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	\$29286698
Ending Unassigned Fund Balance	\$2342836
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 7/11/24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-13-24
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Higher than projected health insurance increases
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.	Using Fund balance to balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prepaid Expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Capital Reserve, Balance of ESSER funds to be spent by 9/30/24

<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	2,110
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	4,834,918
0850 Unassigned Fund Balance	6,643,684
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,728,602</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,810,163
7000 Revenue from State Sources	19,878,578
8000 Revenue from Federal Sources	700,760
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,389,501</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,118,103</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,960,963
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	1,089,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6910 Rentals	24,000
6940 Tuition from Patrons	1,000
6980 Revenue from Community Services Activities	30,000
REVENUE FROM LOCAL SOURCES	\$7,810,163
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,949,435
7112 Basic Education Funding-Social Security	815,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,790,031
7311 Pupil Transportation Subsidy	607,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	994,066
7505 Ready to Learn Block Grant	331,589
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$19,878,578
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	562,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,449
8517 Title IV - 21st Century Schools	42,853
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$700,760
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,389,501

Act 1 Index (current): 8.0% | Act 1 Index (prior): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,960,963
Amount of Tax Relief for Homestead Exclusions	<u>\$994,066</u>
Total Approx. Tax Revenue:	\$6,955,029
Approx. Tax Levy for Tax Rate Calculation:	\$7,570,592

Beaver

Total

2023-24 Data		
a. Assessed Value	\$96,382,257	\$96,382,257
b. Real Estate Mills	73.9627	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$384,586,871	\$384,586,871
d. Assessed Value	\$648,733,650	\$648,733,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$7,128,692	\$7,128,692
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$7,128,692	\$7,128,692
(f Total * g)		
i. Base Mills Subject to Index	10.9886	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.64000%	90.64000%
k. Tax Levy Needed	\$7,570,592	\$7,570,592
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	11.6698	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,570,592	\$7,570,592
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,576,526
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,960,963
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.0% | Act 1 Index (prior): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,960,963	
Amount of Tax Relief for Homestead Exclusions	<u>\$994,066</u>	
Total Approx. Tax Revenue:	\$6,955,029	
Approx. Tax Levy for Tax Rate Calculation:	\$7,570,592	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.6698	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,570,592	\$7,570,592
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	\$39,074.36	
Number of Homestead/Farmstead Properties	2180	2180
Median Assessed Value of Homestead Properties		\$128,950

Act 1 Index (current): 8.0% | Act 1 Index (prior): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,960,963
Amount of Tax Relief for Homestead Exclusions	<u>\$994,066</u>
Total Approx. Tax Revenue:	\$6,955,029
Approx. Tax Levy for Tax Rate Calculation:	\$7,570,592
	Beaver Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$994,066	Lowering RE Tax Rate	\$0	\$994,066
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$994,066

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	648,733,650	11.6698	7,570,592			90.64000%	
Totals:	648,733,650		7,570,592	994,066 =	6,576,526 X	90.64000% =	5,960,963

	<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	\$5.00	\$0.00	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,000
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 31,000 31,000

	<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%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	85,000	85,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.50000	0.000	85,000	85,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.00000	0.000	19,200	19,200
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,089,200 1,089,200

Total Act 511, Current Taxes 1,120,200

Act 511 Tax Limit -->	384,586,871 X	12	4,615,042
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u>								
	Beaver	10.9886	11.6698	6.20%	Yes	6.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	8.0%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	8.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.0%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	8.0%			
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	8.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,886,926
1200 Special Programs - Elementary / Secondary	4,212,543
1300 Vocational Education	1,374,255
1400 Other Instructional Programs - Elementary / Secondary	210,409
Total Instruction	\$17,684,133
2000 Support Services	
2100 Support Services - Students	1,084,340
2200 Support Services - Instructional Staff	554,647
2300 Support Services - Administration	2,041,055
2400 Support Services - Pupil Health	260,881
2500 Support Services - Business	368,970
2600 Operation and Maintenance of Plant Services	2,921,097
2700 Student Transportation Services	1,364,286
2800 Support Services - Central	457,798
2900 Other Support Services	6,500
Total Support Services	\$9,059,574
3000 Operation of Non-Instructional Services	
3200 Student Activities	866,832
3300 Community Services	187,548
Total Operation of Non-Instructional Services	\$1,054,380
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	988,611
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$1,488,611
Total Estimated Expenditures and Other Financing Uses	\$29,286,698

2024-2025 Final General Fund Budget

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,932,317
200 Personnel Services - Employee Benefits	4,344,634
300 Purchased Professional and Technical Services	244,000
400 Purchased Property Services	40,000
500 Other Purchased Services	815,400
600 Supplies	510,575
Total Regular Programs - Elementary / Secondary	\$11,886,926
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,520,172
200 Personnel Services - Employee Benefits	1,124,421
300 Purchased Professional and Technical Services	283,000
500 Other Purchased Services	1,258,000
600 Supplies	15,750
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$4,212,543
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	441,354
200 Personnel Services - Employee Benefits	342,901
500 Other Purchased Services	550,000
600 Supplies	40,000
Total Vocational Education	\$1,374,255
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,409
500 Other Purchased Services	175,000
Total Other Instructional Programs - Elementary / Secondary	\$210,409
Total Instruction	\$17,684,133
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	546,418
200 Personnel Services - Employee Benefits	416,012
300 Purchased Professional and Technical Services	119,000
500 Other Purchased Services	100
600 Supplies	2,700
800 Other Objects	110
Total Support Services - Students	\$1,084,340
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	310,178
200 Personnel Services - Employee Benefits	215,219
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	4,000
600 Supplies	22,250

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$554,647
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,064,586
200 Personnel Services - Employee Benefits	756,889
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	9,400
500 Other Purchased Services	29,900
600 Supplies	29,830
800 Other Objects	22,450
Total Support Services - Administration	\$2,041,055
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	129,362
200 Personnel Services - Employee Benefits	96,619
300 Purchased Professional and Technical Services	31,000
600 Supplies	3,600
800 Other Objects	300
Total Support Services - Pupil Health	\$260,881
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	191,791
200 Personnel Services - Employee Benefits	132,179
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	3,000
500 Other Purchased Services	5,000
600 Supplies	13,000
800 Other Objects	10,000
Total Support Services - Business	\$368,970
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	947,565
200 Personnel Services - Employee Benefits	786,832
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	169,000
500 Other Purchased Services	195,000
600 Supplies	752,700
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,921,097
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,364,286
Total Student Transportation Services	\$1,364,286
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	120,462
200 Personnel Services - Employee Benefits	90,636
300 Purchased Professional and Technical Services	71,200
400 Purchased Property Services	10,500
600 Supplies	165,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$457,798
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,500
Total Other Support Services	\$6,500
Total Support Services	\$9,059,574
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	414,105
200 Personnel Services - Employee Benefits	171,662
300 Purchased Professional and Technical Services	73,915
400 Purchased Property Services	21,450
500 Other Purchased Services	72,600
600 Supplies	88,750
800 Other Objects	24,350
Total Student Activities	\$866,832
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	82,456
200 Personnel Services - Employee Benefits	47,892
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	28,000
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$187,548
Total Operation of Non-Instructional Services	\$1,054,380
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	516,722
900 Other Uses of Funds	471,889
Total Debt Service / Other Expenditures and Financing Uses	\$988,611
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$1,488,611
TOTAL EXPENDITURES	\$29,286,698

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	17,507,956	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	276,055	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	87,823	87,823
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,871,834	\$15,237,823

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$17,871,834	\$15,237,823
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	11,820,000	11,550,000
0520 Extended-Term Financing Agreements Payable	1,561,991	11,376,350
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$13,381,991	\$22,926,350
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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		
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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		
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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		
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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

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	\$13,381,991	\$22,926,350
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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	\$13,381,991	\$22,926,350
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,110
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	8,238,569
0850 Unassigned Fund Balance	2,342,836
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,831,405
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,333,515