

# FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025


## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2024

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

Michael E. Sheehan

\_\_\_\_\_  
Date 6-18-2024

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

Matthew A. Kearney

\_\_\_\_\_  
Date 6-20-2024

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

William W. Marshall

\_\_\_\_\_  
Date 6-18-2024

Jill M Francisco

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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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	\$28181349
Ending Unassigned Fund Balance	\$1562451
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.54%

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 6-7-2024
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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> Penn Cambria SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108116003
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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>  Michael E. Sheehan	<b>DATE</b> 05/21/2024
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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.	The unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was established by the board of directors for the following purposes: PSERS set aside, debt service, compensated absences, capital improvements/renovations, technology, retirement payouts and related unanticipated 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.	The assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<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	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,453,662
0840 Assigned Fund Balance	8,000
0850 Unassigned Fund Balance	2,059,804
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,521,466</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,547,765
7000 Revenue from State Sources	18,054,161
8000 Revenue from Federal Sources	503,408
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$27,105,334</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,626,800</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,860,550
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	14,700
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	66,500
6150 Current Act 511 Taxes - Proportional Assessments	1,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	316,500
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,500
6910 Rentals	6,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	75,100
6990 Refunds and Other Miscellaneous Revenue	48,915

**REVENUE FROM LOCAL SOURCES \$8,547,765**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,600,000
7271 Special Education funds for School-Aged Pupils	1,420,000
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,370,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	59,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	463,570
7330 Health Services (Medical, Dental, Nurse, Act 25)	29,000
7340 State Property Tax Reduction Allocation	684,501
7360 Safe Schools	154,488
7505 Ready to Learn Block Grant	313,302
7810 State Share of Social Security and Medicare Taxes	485,000
7820 State Share of Retirement Contributions	2,305,000

**REVENUE FROM STATE SOURCES \$18,054,161**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	377,245
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,897

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 Title IV - 21st Century Schools	29,266
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES \$503,408**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,105,334**

Act 1 Index (current): 7.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,860,900

Amount of Tax Relief for Homestead Exclusions

\$684,507

Total Approx. Tax Revenue:

\$6,545,407

Approx. Tax Levy for Tax Rate Calculation:

\$7,015,697

Blair

Cambria

Total

**2023-24 Data**

a. Assessed Value

\$5,918,500

\$106,438,600

\$112,357,100

b. Real Estate Mills

8.1200

60.8500

**I. 2024-25 Data**

c. 2022 STEB Market Value

\$4,564,110

\$590,620,020

\$595,184,130

d. Assessed Value

\$5,918,500

\$107,266,240

\$113,184,740

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2023-24 Calculations**

f. 2023-24 Tax Levy

\$48,058

\$6,476,789

\$6,524,847

(a \* b)

**II. 2024-25 Calculations**

g. Percent of Total Market Value

0.76684%

99.23316%

100.00000%

h. Rebalanced 2023-24 Tax Levy

\$50,035

\$6,474,812

\$6,524,847

(f Total \* g)

i. Base Mills Subject to Index

8.4540

60.8500

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

88.93000%

92.60000%

92.57186%

k. Tax Levy Needed

\$53,799

\$6,961,898

\$7,015,697

(Approx. Tax Levy \* g)

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

9.0800

64.9000

(k / d \* 1000)

**III. m. Tax Levy Generated by Mills**

\$53,740

\$6,961,579

\$7,015,319

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$6,330,812

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$5,860,550

(n \* Est. Pct. Collection)



Act 1 Index (current): 7.5%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$5,860,900		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$684,507</u>		
<b>Total Approx. Tax Revenue:</b>	\$6,545,407		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$7,015,697		

	Blair	Cambria	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	9.0880	65.4137	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$53,787	\$7,016,682	\$7,070,469
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$22,048.00	\$3,084.00	
Number of Homestead/Farmstead Properties	35	3401	3436
Median Assessed Value of Homestead Properties			\$100,500

Act 1 Index (current): 7.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,860,900		
Amount of Tax Relief for Homestead Exclusions	<u>\$684,507</u>		
Total Approx. Tax Revenue:	\$6,545,407		
Approx. Tax Levy for Tax Rate Calculation:	\$7,015,697		

	Blair	Cambria		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$684,501	Lowering RE Tax Rate	\$0	\$684,501
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$6			\$6
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$684,507</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>
Blair	5,918,500	9.0800	53,740			88.93000%	
Cambria	107,266,240	64.9000	6,961,579			92.60000%	
<b>Totals:</b>	<b>113,184,740</b>		<b>7,015,319</b>	- 684,507 =	6,330,812 X	92.57186% =	5,860,550

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,500
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	32,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	21,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>66,500</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,600,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,616,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>595,184,130 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>7,142,210</b>
			<b>(511 Limit)</b>

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>									
	Blair	8.4540	9.0800	7.41%	Yes	7.5%				
	Cambria	60.8500	64.9000	6.66%	Yes	7.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	7.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,856,912
1200 Special Programs - Elementary / Secondary	4,461,553
1300 Vocational Education	1,088,920
1400 Other Instructional Programs - Elementary / Secondary	244,527
1500 Nonpublic School Programs	63,409
1800 Pre-Kindergarten	205,847
<b>Total Instruction</b>	<b>\$15,921,168</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	942,483
2200 Support Services - Instructional Staff	868,282
2300 Support Services - Administration	1,746,183
2400 Support Services - Pupil Health	433,920
2500 Support Services - Business	371,706
2600 Operation and Maintenance of Plant Services	2,569,384
2700 Student Transportation Services	2,009,255
2800 Support Services - Central	406,797
2900 Other Support Services	4,880
<b>Total Support Services</b>	<b>\$9,352,890</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	679,856
3300 Community Services	6,250
3400 Scholarships and Awards	4,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$690,106</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	73,700
5200 Interfund Transfers - Out	1,843,485
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,217,185</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,181,349</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,461,993
200 Personnel Services - Employee Benefits	3,729,798
300 Purchased Professional and Technical Services	147,950
400 Purchased Property Services	5,600
500 Other Purchased Services	258,020
600 Supplies	252,901
800 Other Objects	650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,856,912</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,031,456
200 Personnel Services - Employee Benefits	1,341,467
300 Purchased Professional and Technical Services	486,060
400 Purchased Property Services	2,000
500 Other Purchased Services	569,605
600 Supplies	30,215
800 Other Objects	750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,461,553</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,088,920
<b>Total Vocational Education</b>	<b>\$1,088,920</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,420
200 Personnel Services - Employee Benefits	11,167
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	123,425
600 Supplies	5,515
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$244,527</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	34,523
200 Personnel Services - Employee Benefits	18,886
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	2,000
<b>Total Nonpublic School Programs</b>	<b>\$63,409</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	117,691
200 Personnel Services - Employee Benefits	75,316
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	1,000
500 Other Purchased Services	2,375
600 Supplies	9,165
<b>Total Pre-Kindergarten</b>	<b>\$205,847</b>
<b>Total Instruction</b>	<b>\$15,921,168</b>

2024-2025 Final General Fund Budget

LEA : 108116003 Penn Cambria SD

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<u>Description</u>	<u>Amount</u>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	484,197
200 Personnel Services - Employee Benefits	343,039
300 Purchased Professional and Technical Services	86,667
500 Other Purchased Services	2,850
600 Supplies	24,940
800 Other Objects	790
<b>Total Support Services - Students</b>	<b>\$942,483</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	511,775
200 Personnel Services - Employee Benefits	305,542
300 Purchased Professional and Technical Services	5,685
500 Other Purchased Services	6,570
600 Supplies	36,920
800 Other Objects	1,790
<b>Total Support Services - Instructional Staff</b>	<b>\$868,282</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	870,240
200 Personnel Services - Employee Benefits	707,339
300 Purchased Professional and Technical Services	65,140
400 Purchased Property Services	1,800
500 Other Purchased Services	38,290
600 Supplies	45,004
800 Other Objects	18,370
<b>Total Support Services - Administration</b>	<b>\$1,746,183</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	199,162
200 Personnel Services - Employee Benefits	142,178
300 Purchased Professional and Technical Services	78,540
400 Purchased Property Services	1,000
500 Other Purchased Services	425
600 Supplies	12,255
800 Other Objects	360
<b>Total Support Services - Pupil Health</b>	<b>\$433,920</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	195,031
200 Personnel Services - Employee Benefits	124,310
300 Purchased Professional and Technical Services	1,120
400 Purchased Property Services	1,595
500 Other Purchased Services	15,940
600 Supplies	29,550
800 Other Objects	4,160
<b>Total Support Services - Business</b>	<b>\$371,706</b>

<u>Description</u>	<u>Amount</u>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	612,722
200 Personnel Services - Employee Benefits	444,210
300 Purchased Professional and Technical Services	96,695
400 Purchased Property Services	587,067
500 Other Purchased Services	108,265
600 Supplies	585,775
700 Property	122,960
800 Other Objects	11,690
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,569,384</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	3,025
500 Other Purchased Services	1,988,980
600 Supplies	17,250
<b>Total Student Transportation Services</b>	<b>\$2,009,255</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	136,744
200 Personnel Services - Employee Benefits	90,503
300 Purchased Professional and Technical Services	24,610
400 Purchased Property Services	20,800
500 Other Purchased Services	76,900
600 Supplies	57,160
800 Other Objects	80
<b>Total Support Services - Central</b>	<b>\$406,797</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	4,880
<b>Total Other Support Services</b>	<b>\$4,880</b>
<b>Total Support Services</b>	<b>\$9,352,890</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	277,527
200 Personnel Services - Employee Benefits	121,450
300 Purchased Professional and Technical Services	65,680
400 Purchased Property Services	5,404
500 Other Purchased Services	127,390
600 Supplies	68,710
800 Other Objects	13,695
<b>Total Student Activities</b>	<b>\$679,856</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	150
200 Personnel Services - Employee Benefits	100
600 Supplies	6,000
<b>Total Community Services</b>	<b>\$6,250</b>
<b>3400 <u>Scholarships and Awards</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
<b>Total Scholarships and Awards</b>	<b>\$4,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$690,106</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,500
900 Other Uses of Funds	69,200
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$73,700</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,843,485
<b>Total Interfund Transfers - Out</b>	<b>\$1,843,485</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,217,185</b>
<b>TOTAL EXPENDITURES</b>	<b>\$28,181,349</b>

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	9,000,000	8,000,000
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	1,685	1,700
Other Capital Projects Fund	9,650,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	50,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$19,806,685</b>	<b>\$9,451,700</b>

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	2,850	3,000
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		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	68,500	71,000
Other Agency Fund		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$71,350</b>	<b>\$74,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$19,878,035</b>	<b>\$9,525,700</b>

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

<b>General Fund</b>		
0510 Bonds Payable	11,174,097	9,479,548
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	31,457	168,743
0540 Accumulated Compensated Absences	510,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,750,000
0599 Other Noncurrent Liabilities	31,000,000	32,000,000
<b>Total General Fund</b>	<b>\$47,215,554</b>	<b>\$46,898,291</b>

**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**

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)	45,000	50,000
0599 Other Noncurrent Liabilities	975,000	990,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,020,000</b>	<b>\$1,040,000</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

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**

<b>Total Long-Term Indebtedness</b>	<b>\$48,235,554</b>	<b>\$47,938,291</b>
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**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	3,400,000	3,930,000
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	50,000	50,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
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 Short-Term Payables</b>	<b>\$3,465,000</b>	<b>\$3,995,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$51,700,554</b>	<b>\$51,933,291</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,875,000
0840 Assigned Fund Balance	8,000
0850 Unassigned Fund Balance	1,562,451
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,445,451</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,843,451</b>