

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2024

Elizabeth M J Wauer

President of the Board - Original Signature Required

06/12/24

Date

Ahlam Y Weedman

Secretary of the Board - Original Signature Required

06/12/24

Date

Brenda Hood

Chief School Administrator - Original Signature Required

06/12/24

Date

Kermit J Houser

Contact Person

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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 : North Allegheny SD	COUNTY : Allegheny	AUN : 103026852
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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	\$198597884
Ending Unassigned Fund Balance	\$15661045
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.88%

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 06/12/2024
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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)

School District Name : North Allegheny SD	County : Allegheny	AUN Number : 103026852
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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 4/24/24
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate: 0.00	The District is eliminating the collection of the per capita tax in 2024-25.
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 District continues to have a positive fund balance to maintain strong financial stability.
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 consists of swaption derivatives and the estimated amount needed if called.
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 balances represents the amount set aside for future PSERS and Debt obligations in the coming year.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	917,473
0840 Assigned Fund Balance	11,250,000
0850 Unassigned Fund Balance	15,217,695
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,385,168</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	150,530,143
7000 Revenue from State Sources	45,917,868
8000 Revenue from Federal Sources	3,100,611
9000 Other Financing Sources	135,000
Total Estimated Revenues And Other Financing Sources	<u>\$199,683,622</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$227,068,790</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	124,111,646
6112 Interim Real Estate Taxes	2,050,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6150 Current Act 511 Taxes - Proportional Assessments	19,545,497
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,550,000
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	6,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$150,530,143

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,238,138
7271 Special Education funds for School-Aged Pupils	4,523,417
7311 Pupil Transportation Subsidy	2,386,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,943,622
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	3,435,478
7360 Safe Schools	302,455
7505 Ready to Learn Block Grant	581,758
7810 State Share of Social Security and Medicare Taxes	3,456,500
7820 State Share of Retirement Contributions	15,485,500

REVENUE FROM STATE SOURCES \$45,917,868

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,291,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	228,751
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,260
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,100
8517 Title IV - 21st Century Schools	13,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,410,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,100,611
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	135,000
OTHER FINANCING SOURCES	\$135,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	199,683,622

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$124,111,646
Amount of Tax Relief for Homestead Exclusions	<u>\$3,435,478</u>
Total Approx. Tax Revenue:	\$127,547,124
Approx. Tax Levy for Tax Rate Calculation:	\$128,800,777

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$6,521,253,387	\$6,521,253,387
b. Real Estate Mills	19.7400	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$6,579,126,456	\$6,579,126,456
d. Assessed Value	\$6,524,862,069	\$6,524,862,069
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$128,729,542	\$128,729,542
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$128,729,542	\$128,729,542
(f Total * g)		
i. Base Mills Subject to Index	19.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$128,800,777	\$128,800,777
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	19.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$128,800,777	\$128,800,777
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$125,365,299
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$124,111,646
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$124,111,646

Amount of Tax Relief for Homestead Exclusions \$3,435,478

Total Approx. Tax Revenue: \$127,547,124

Approx. Tax Levy for Tax Rate Calculation: \$128,800,777

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.7862	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$135,627,088	\$135,627,088
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	\$11,042.22	
Number of Homestead/Farmstead Properties	15761	15761
Median Assessed Value of Homestead Properties		\$241,500

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$124,111,646
Amount of Tax Relief for Homestead Exclusions	<u>\$3,435,478</u>
Total Approx. Tax Revenue:	\$127,547,124
Approx. Tax Levy for Tax Rate Calculation:	\$128,800,777

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,435,478	Lowering RE Tax Rate	\$0		\$3,435,478
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,435,478

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>
Allegheny	6,524,862,069	19.7400	128,800,777			99.00000%	
Totals:	6,524,862,069		128,800,777	3,435,478	125,365,299	99.00000%	124,111,646

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	17,545,497	17,545,497
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 19,545,497 19,545,497

Total Act 511, Current Taxes 19,545,497

Act 511 Tax Limit -->	6,579,126,456	12	78,949,517
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.7400	19.7400	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	88,762,642
1200 Special Programs - Elementary / Secondary	23,751,651
1300 Vocational Education	1,238,847
1400 Other Instructional Programs - Elementary / Secondary	40,338
Total Instruction	\$113,793,478
2000 Support Services	
2100 Support Services - Students	7,493,788
2200 Support Services - Instructional Staff	4,556,168
2300 Support Services - Administration	10,267,705
2400 Support Services - Pupil Health	2,174,520
2500 Support Services - Business	1,883,983
2600 Operation and Maintenance of Plant Services	15,377,952
2700 Student Transportation Services	11,688,762
2800 Support Services - Central	6,149,746
2900 Other Support Services	185,000
Total Support Services	\$59,777,624
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,375,399
3300 Community Services	41,550
Total Operation of Non-Instructional Services	\$4,416,949
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	90,500
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,519,333
5200 Interfund Transfers - Out	2,000,000
Total Other Expenditures and Financing Uses	\$20,519,333
Total Estimated Expenditures and Other Financing Uses	\$198,597,884

2024-2025 Final General Fund Budget

LEA : 103026852 North Allegheny SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,168,492
200 Personnel Services - Employee Benefits	32,497,567
300 Purchased Professional and Technical Services	112,744
400 Purchased Property Services	29,181
500 Other Purchased Services	1,895,360
600 Supplies	2,020,798
700 Property	5,500
800 Other Objects	33,000
Total Regular Programs - Elementary / Secondary	\$88,762,642
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,665,748
200 Personnel Services - Employee Benefits	7,455,518
300 Purchased Professional and Technical Services	2,541,010
400 Purchased Property Services	9,700
500 Other Purchased Services	1,882,950
600 Supplies	192,425
800 Other Objects	4,300
Total Special Programs - Elementary / Secondary	\$23,751,651
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,238,847
Total Vocational Education	\$1,238,847
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,338
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$40,338
Total Instruction	\$113,793,478
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,447,319
200 Personnel Services - Employee Benefits	2,806,132
300 Purchased Professional and Technical Services	118,500
500 Other Purchased Services	2,780
600 Supplies	118,557
800 Other Objects	500
Total Support Services - Students	\$7,493,788
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,608,889
200 Personnel Services - Employee Benefits	1,673,353
300 Purchased Professional and Technical Services	47,566
400 Purchased Property Services	4,350
500 Other Purchased Services	20,465

<u>Description</u>	<u>Amount</u>
600 Supplies	197,415
800 Other Objects	4,130
Total Support Services - Instructional Staff	\$4,556,168
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,991,853
200 Personnel Services - Employee Benefits	3,053,097
300 Purchased Professional and Technical Services	1,100,898
400 Purchased Property Services	10,700
500 Other Purchased Services	380,775
600 Supplies	366,550
800 Other Objects	363,832
Total Support Services - Administration	\$10,267,705
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,311,216
200 Personnel Services - Employee Benefits	831,035
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	900
500 Other Purchased Services	100
600 Supplies	24,769
Total Support Services - Pupil Health	\$2,174,520
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	755,639
200 Personnel Services - Employee Benefits	496,544
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	402,000
500 Other Purchased Services	112,150
600 Supplies	93,800
800 Other Objects	850
Total Support Services - Business	\$1,883,983
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,253,607
200 Personnel Services - Employee Benefits	4,014,040
300 Purchased Professional and Technical Services	381,500
400 Purchased Property Services	1,316,206
500 Other Purchased Services	324,851
600 Supplies	2,916,848
700 Property	170,000
800 Other Objects	900
Total Operation and Maintenance of Plant Services	\$15,377,952
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,802,601
200 Personnel Services - Employee Benefits	2,363,661
300 Purchased Professional and Technical Services	116,300
400 Purchased Property Services	28,400
500 Other Purchased Services	4,204,960

<u>Description</u>	<u>Amount</u>
600 Supplies	1,072,340
700 Property	100,000
800 Other Objects	500
Total Student Transportation Services	\$11,688,762
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,180,644
200 Personnel Services - Employee Benefits	1,485,165
300 Purchased Professional and Technical Services	277,230
400 Purchased Property Services	824,528
500 Other Purchased Services	114,350
600 Supplies	1,266,229
800 Other Objects	1,600
Total Support Services - Central	\$6,149,746
2900 <u>Other Support Services</u>	
500 Other Purchased Services	185,000
Total Other Support Services	\$185,000
Total Support Services	\$59,777,624
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,534,926
200 Personnel Services - Employee Benefits	1,095,550
300 Purchased Professional and Technical Services	93,230
400 Purchased Property Services	55,800
500 Other Purchased Services	227,050
600 Supplies	329,763
800 Other Objects	39,080
Total Student Activities	\$4,375,399
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	41,000
600 Supplies	550
Total Community Services	\$41,550
Total Operation of Non-Instructional Services	\$4,416,949
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
Total Facilities Acquisition, Construction and Improvement Services	\$90,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,963,930
900 Other Uses of Funds	12,555,403

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$18,519,333
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
Total Other Expenditures and Financing Uses	\$20,519,333
TOTAL EXPENDITURES	\$198,597,884

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	40,848,350	38,682,250
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	9,435,000	8,686,000
Other Capital Projects Fund	10,200,000	7,742,500
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,600,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	650,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$62,733,350	\$57,260,750

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	\$62,733,350	\$57,260,750
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	123,741,550	113,055,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	5,127,220	4,406,820
0540 Accumulated Compensated Absences	4,800,000	4,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	36,238,800	30,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$169,907,570	\$151,462,320

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)
- 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

\$169,907,570

\$151,462,320

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	28,100,000	29,000,000
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	1,000	1,000
Other Capital Projects Fund	460,000	360,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	55,000	50,000
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		
Total Short-Term Payables	\$28,616,000	\$29,411,000
TOTAL INDEBTEDNESS	\$198,523,570	\$180,873,320

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	609,861
0840 Assigned Fund Balance	12,200,000
0850 Unassigned Fund Balance	15,661,045
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,470,906

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,470,906
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