

FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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 5-21-2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

Hamsini Rajgopal

(724)274-5300

Extn :

Contact Person

Telephone

Extension

hrajgopal@avsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny Valley SD	COUNTY : Allegheny	AUN : 103020603
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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%

Will 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	\$25872724
Ending Unassigned Fund Balance	\$966277
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

Is the Estimated Ending Unassigned Fund Balance 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

<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.	
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$20,051.00 Function 2900, Object 200: \$128,480.00	Retiree Healthcare Costs are included in Benefits
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 future projects
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund future projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Offset increases in Healthcare and Capital Improvements

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	120
820 Restricted Fund Balance	
830 Committed Fund Balance	12,719,468
840 Assigned Fund Balance	8,700,000
850 Unassigned Fund Balance	1,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$22,419,468</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	17,537,973
7000 Revenue from State Sources	7,974,751
3000 Revenue from Federal Sources	360,000
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,872,724</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,292,192</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,254,743
6113 Public Utility Realty Taxes	15,730
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,500
6150 Current Act 511 Taxes - Proportional Assessments	1,310,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	195,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$17,537,973
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,402,826
7112 Basic Education Funding-Social Security	340,000
7271 Special Education funds for School-Aged Pupils	814,650
7292 Pre-K Counts	100,000
7311 Pupil Transportation Subsidy	545,752
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,584
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	601,446
7360 Safe Schools	250,000
7505 Ready to Learn Block Grant	104,493
7820 State Share of Retirement Contributions	1,550,000
REVENUE FROM STATE SOURCES	\$7,974,751
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	220,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$360,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,872,724

ct 1 Index (current): 5.3%

alculation Method:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

	Rate	
		Total

2023-24 Data

a. Assessed Value	\$781,210,050	\$781,210,050
b. Real Estate Mills	20.8377	

I. 2024-25 Data

c. 2022 STEB Market Value	\$749,589,133	\$749,589,133
d. Assessed Value	\$767,159,735	\$767,159,735
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$16,278,621	\$16,278,621
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$16,278,621	\$16,278,621
(f Total * g)		
i. Base Mills Subject to Index	20.8377	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$16,409,470	\$16,409,470
(Approx. Tax Levy * g)		
l. 2024-25 Real Estate Tax Rate	21.3899	
(k / d * 1000)		

III.

m. Tax Levy Generated by Mills	\$16,409,470	\$16,409,470
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,808,024
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,254,743

ct 1 Index (current): 5.3%

alculation Method:

	Rate	
pprox. Tax Revenue from RE Taxes:	\$15,254,743	
mount of Tax Relief for Homestead Exclusions	<u>\$601,446</u>	
otal Approx. Tax Revenue:	\$15,856,189	
pprox. Tax Levy for Tax Rate Calculation:	\$16,409,470	
	Allegheny	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	21.9420	
q. Mills In Excess of Index (if $l > p$, $l - p$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$16,833,019	\$16,833,019
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,939.29	
Number of Homestead/Farmstead Properties	2829	2829
Median Assessed Value of Homestead Properties		\$100,300

ct 1 Index (current): 5.3%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:	\$15,254,743
ount of Tax Relief for Homestead Exclusions	\$601,446
otal Approx. Tax Revenue:	\$15,856,189
pprox. Tax Levy for Tax Rate Calculation:	\$16,409,470

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$601,446	Lowering RE Tax Rate	\$0	\$601,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$601,446

CODE

3111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	767,159,735	21.3899	16,409,470			96.50000%	
Totals:	767,159,735		16,409,470	601,446	15,808,024	96.50000%	15,254,743

	Rate		Tax Levy	Estimated Revenue
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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,500	26,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			26,500	26,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,205,000	1,205,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	105,000
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			1,355,000	1,310,000
Total Act 511, Current Taxes				1,336,500
Act 511 Tax Limit -->		749,589,133	12	8,995,070
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	20.8377	21.3899	2.66%	Yes	5.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	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>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,660,57
1200 Special Programs - Elementary / Secondary	3,337,08
1300 Vocational Education	250,00
1400 Other Instructional Programs - Elementary / Secondary	147,00
1500 Nonpublic School Programs	4,00
1800 Pre-Kindergarten	203,16
Total Instruction	\$13,601,81
000 Support Services	
2100 Support Services - Students	767,41
2200 Support Services - Instructional Staff	804,33
2300 Support Services - Administration	1,684,55
2400 Support Services - Pupil Health	256,11
2500 Support Services - Business	540,21
2600 Operation and Maintenance of Plant Services	2,607,34
2700 Student Transportation Services	1,591,97
2800 Support Services - Central	609,90
2900 Other Support Services	169,53
Total Support Services	\$9,031,38
000 Operation of Non-Instructional Services	
3200 Student Activities	756,91
3300 Community Services	23,00
Total Operation of Non-Instructional Services	\$779,91
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,459,61
Total Other Expenditures and Financing Uses	\$2,459,61
Total Estimated Expenditures and Other Financing Uses	\$25,872,72

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,936,496
200 Personnel Services - Employee Benefits	3,701,780
300 Purchased Professional and Technical Services	239,986
400 Purchased Property Services	26,888
500 Other Purchased Services	387,607
600 Supplies	321,861
700 Property	34,386
800 Other Objects	11,568
Total Regular Programs - Elementary / Secondary	\$9,660,572
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,079,440
200 Personnel Services - Employee Benefits	896,762
300 Purchased Professional and Technical Services	632,706
500 Other Purchased Services	713,039
600 Supplies	12,062
800 Other Objects	3,072
Total Special Programs - Elementary / Secondary	\$3,337,081
1300 Vocational Education	
500 Other Purchased Services	250,000
Total Vocational Education	\$250,000
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	147,000
Total Other Instructional Programs - Elementary / Secondary	\$147,000
1500 Nonpublic School Programs	
600 Supplies	4,000
Total Nonpublic School Programs	\$4,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	113,916
200 Personnel Services - Employee Benefits	87,144
600 Supplies	2,100
Total Pre-Kindergarten	\$203,160
Total Instruction	\$13,601,813
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	397,605
200 Personnel Services - Employee Benefits	290,427
300 Purchased Professional and Technical Services	52,861
400 Purchased Property Services	4,440
500 Other Purchased Services	5,775
600 Supplies	10,021

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$767,413
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	386,289
200 Personnel Services - Employee Benefits	310,568
300 Purchased Professional and Technical Services	5,450
400 Purchased Property Services	10,500
600 Supplies	39,204
700 Property	52,067
800 Other Objects	258
Total Support Services - Instructional Staff	\$804,336
2300 Support Services - Administration	
100 Personnel Services - Salaries	780,961
200 Personnel Services - Employee Benefits	534,598
300 Purchased Professional and Technical Services	163,000
400 Purchased Property Services	22,431
500 Other Purchased Services	64,179
600 Supplies	75,337
700 Property	13,750
800 Other Objects	30,303
Total Support Services - Administration	\$1,684,559
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	142,490
200 Personnel Services - Employee Benefits	97,429
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,100
600 Supplies	9,700
800 Other Objects	400
Total Support Services - Pupil Health	\$256,119
2500 Support Services - Business	
100 Personnel Services - Salaries	243,163
200 Personnel Services - Employee Benefits	194,187
300 Purchased Professional and Technical Services	31,900
400 Purchased Property Services	12,210
500 Other Purchased Services	32,120
600 Supplies	22,931
800 Other Objects	3,700
Total Support Services - Business	\$540,211
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	932,811
200 Personnel Services - Employee Benefits	731,153
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	353,818
500 Other Purchased Services	111,419
600 Supplies	433,231

<u>Description</u>	<u>Amount</u>
800 Other Objects	160
Total Operation and Maintenance of Plant Services	\$2,607,342
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,079
200 Personnel Services - Employee Benefits	9,095
500 Other Purchased Services	1,565,797
600 Supplies	2,000
Total Student Transportation Services	\$1,591,971
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	169,602
200 Personnel Services - Employee Benefits	135,391
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	133,200
500 Other Purchased Services	34,041
600 Supplies	61,270
700 Property	45,400
Total Support Services - Central	\$609,904
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	20,051
200 Personnel Services - Employee Benefits	128,480
500 Other Purchased Services	21,000
Total Other Support Services	\$169,531
Total Support Services	\$9,031,386
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	382,921
200 Personnel Services - Employee Benefits	193,228
300 Purchased Professional and Technical Services	52,760
400 Purchased Property Services	6,648
500 Other Purchased Services	52,200
600 Supplies	31,975
700 Property	27,193
800 Other Objects	9,990
Total Student Activities	\$756,915
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	5,000
Total Community Services	\$23,000
Total Operation of Non-Instructional Services	\$779,915
5000 <u>Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	734,610
900 Other Uses of Funds	1,725,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,459,610
Total Other Expenditures and Financing Uses	\$2,459,610
TOTAL EXPENDITURES	\$25,872,724

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

General Fund	9,500,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	500,000
Capital Reserve Fund - § 1431	8,500,000	7,500,000
Other Capital Projects Fund	1,473,585	
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		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$20,473,585	\$17,500,000
TOTAL CASH AND INVESTMENTS	\$20,473,585	\$17,500,000

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	23,736,260	20,461,650
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	26,964	26,964
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,205,931	3,395,931
0599 Other Noncurrent Liabilities		

Total General Fund	\$26,969,155	\$23,884,545
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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

\$26,969,155

\$23,884,545

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

\$26,969,155

\$23,884,545

Account Description	Amounts
0810 Nonspendable Fund Balance	120
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,719,468
0840 Assigned Fund Balance	8,733,723
0850 Unassigned Fund Balance	966,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,419,468

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$22,419,588**