

# 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

\_\_\_\_\_  
Scott Burchill

(412)833-1600

Extn :2054

\_\_\_\_\_  
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 : Upper St. Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	\$102532009
Ending Unassigned Fund Balance	\$9214124
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper St. Clair SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 13, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Utilizing Budgetary Reserve is a sound management practice to provide for operating contingencies.
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.	Unassigned fund balance serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Upper St. Clair School District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been Assigned for Post Employment Benefits, Security, and Capital Expenditures.

<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	398,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	7,569,398
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,119,398</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	81,716,391
7000 Revenue from State Sources	21,850,933
8000 Revenue from Federal Sources	509,411
9000 Other Financing Sources	100,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$104,176,735</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$115,296,133</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	69,078,904
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	68,805
6150 Current Act 511 Taxes - Proportional Assessments	8,883,682
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	195,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	625,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	415,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	55,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$81,716,391</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,835,554
7271 Special Education funds for School-Aged Pupils	2,290,891
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	908,154
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,000
7340 State Property Tax Reduction Allocation	2,126,646
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,758,765
7820 State Share of Retirement Contributions	7,516,878
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,850,933</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	98,229
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,182
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$509,411</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 100,000

**OTHER FINANCING SOURCES \$100,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 104,176,735**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$69,078,904</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,126,646</u></b>
Total Approx. Tax Revenue:	<b>\$71,205,550</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$72,259,435</b>

Allegheny

Total

<b>2023-24 Data</b>		
a. Assessed Value	\$2,369,785,710	\$2,369,785,710
b. Real Estate Mills	29.6339	
<b>I. 2024-25 Data</b>		
c. 2022 STEB Market Value	\$2,431,125,394	\$2,431,125,394
d. Assessed Value	\$2,361,650,989	\$2,361,650,989
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2023-24 Calculations</b>		
f. 2023-24 Tax Levy	\$70,225,993	\$70,225,993
(a * b)		
<b>2024-25 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$70,225,993	\$70,225,993
(f Total * g)		
i. Base Mills Subject to Index	29.6339	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.49730%	98.49730%
k. Tax Levy Needed	\$72,259,435	\$72,259,435
(Approx. Tax Levy * g)		
<b>I. 2024-25 Real Estate Tax Rate</b>	<b>30.5970</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,259,435	\$72,259,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,132,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,078,904
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$69,078,904</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,126,646</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$71,205,550</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$72,259,435</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	31.2044	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,693,902	\$73,693,902
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,582.24	
Number of Homestead/Farmstead Properties	6001	6001
Median Assessed Value of Homestead Properties		\$245,100

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Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$69,078,904</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,126,646</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$71,205,550</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$72,259,435</b>
	<b>Allegheny</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,126,646	Lowering RE Tax Rate	\$0	\$2,126,646
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,126,646</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>
Allegheny	2,361,650,989	30.5970	72,259,435			98.49730%	
<b>Totals:</b>	<b>2,361,650,989</b>		<b>72,259,435</b>	- 2,126,646	= 70,132,789	X 98.49730%	= 69,078,904

	<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%	1,531,736,400	7,658,682
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000,000	800,000
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	0.00150	0.000	28,333,333	425,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,720,069,733 8,883,682**

**Total Act 511, Current Taxes 8,883,682**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,431,125,394</b>	<b>X</b>	<b>12</b>	<b>29,173,505</b>
	<b>Market Value</b>		<b>Mills</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> Allegheny	29.6339	30.5970	3.25%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.00150	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	42,317,357
1200 Special Programs - Elementary / Secondary	12,743,079
1300 Vocational Education	326,920
1400 Other Instructional Programs - Elementary / Secondary	292,456
<b>Total Instruction</b>	<b>\$55,679,812</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,159,559
2200 Support Services - Instructional Staff	4,707,355
2300 Support Services - Administration	6,100,110
2400 Support Services - Pupil Health	886,813
2500 Support Services - Business	1,143,759
2600 Operation and Maintenance of Plant Services	10,294,040
2700 Student Transportation Services	6,144,762
2800 Support Services - Central	453,979
2900 Other Support Services	367,328
<b>Total Support Services</b>	<b>\$33,257,705</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,442,702
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,442,702</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,851,790
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,151,790</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$102,532,009</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,954,272
200 Personnel Services - Employee Benefits	15,668,088
300 Purchased Professional and Technical Services	69,071
400 Purchased Property Services	69,100
500 Other Purchased Services	416,450
600 Supplies	1,053,570
700 Property	7,500
800 Other Objects	79,306
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$42,317,357</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,051,986
200 Personnel Services - Employee Benefits	3,804,599
300 Purchased Professional and Technical Services	2,239,083
500 Other Purchased Services	1,457,961
600 Supplies	73,800
800 Other Objects	115,650
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,743,079</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	326,920
<b>Total Vocational Education</b>	<b>\$326,920</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	187,169
200 Personnel Services - Employee Benefits	105,287
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$292,456</b>
<b>Total Instruction</b>	<b>\$55,679,812</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,887,302
200 Personnel Services - Employee Benefits	1,119,572
300 Purchased Professional and Technical Services	25,750
400 Purchased Property Services	6,040
500 Other Purchased Services	200
600 Supplies	108,200
800 Other Objects	12,495
<b>Total Support Services - Students</b>	<b>\$3,159,559</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,140,674
200 Personnel Services - Employee Benefits	1,395,628
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	187,400
500 Other Purchased Services	62,000
600 Supplies	731,753

<u>Description</u>	<u>Amount</u>
700 Property	85,000
800 Other Objects	1,400
<b>Total Support Services - Instructional Staff</b>	<b>\$4,707,355</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,960,400
200 Personnel Services - Employee Benefits	1,912,922
300 Purchased Professional and Technical Services	503,000
400 Purchased Property Services	18,122
500 Other Purchased Services	107,250
600 Supplies	511,950
800 Other Objects	86,466
<b>Total Support Services - Administration</b>	<b>\$6,100,110</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	530,291
200 Personnel Services - Employee Benefits	317,283
300 Purchased Professional and Technical Services	15,900
400 Purchased Property Services	600
500 Other Purchased Services	1,700
600 Supplies	20,900
800 Other Objects	139
<b>Total Support Services - Pupil Health</b>	<b>\$886,813</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	490,411
200 Personnel Services - Employee Benefits	240,707
300 Purchased Professional and Technical Services	97,500
400 Purchased Property Services	6,041
500 Other Purchased Services	177,500
600 Supplies	123,400
800 Other Objects	8,200
<b>Total Support Services - Business</b>	<b>\$1,143,759</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,828,508
200 Personnel Services - Employee Benefits	2,704,842
300 Purchased Professional and Technical Services	67,200
400 Purchased Property Services	1,404,143
500 Other Purchased Services	466,466
600 Supplies	1,721,481
700 Property	91,000
800 Other Objects	10,400
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,294,040</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,040,375
200 Personnel Services - Employee Benefits	1,087,040
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	283,352

2024-2025 Final General Fund Budget

LEA : 103029203 Upper St. Clair SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,855,900
600 Supplies	869,145
800 Other Objects	1,450
<b>Total Student Transportation Services</b>	<b>\$6,144,762</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	219,963
200 Personnel Services - Employee Benefits	167,316
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	9,700
600 Supplies	43,000
<b>Total Support Services - Central</b>	<b>\$453,979</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	67,328
800 Other Objects	300,000
<b>Total Other Support Services</b>	<b>\$367,328</b>
<b>Total Support Services</b>	<b>\$33,257,705</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,131,766
200 Personnel Services - Employee Benefits	512,945
300 Purchased Professional and Technical Services	169,450
400 Purchased Property Services	79,991
500 Other Purchased Services	10,000
600 Supplies	431,500
800 Other Objects	107,050
<b>Total Student Activities</b>	<b>\$2,442,702</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,442,702</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	4,825,575
900 Other Uses of Funds	6,026,215
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,851,790</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$11,151,790</b>
<b>TOTAL EXPENDITURES</b>	<b>\$102,532,009</b>



**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund	22,900,000	23,000,000
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	50,000	50,000
Other Capital Projects Fund	5,654,305	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
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 Cash and Short-Term Investments</b>	<b>\$29,354,305</b>	<b>\$26,300,000</b>
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**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

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

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$29,354,305</b>	<b>\$26,300,000</b>
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**Long-Term Indebtedness**

**06/30/2024 Estimate**

**06/30/2025 Projection**

<b>General Fund</b>	<b><u>06/30/2024 Estimate</u></b>	<b><u>06/30/2025 Projection</u></b>
0510 Bonds Payable	134,915,000	137,950,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,789,817	1,712,082
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	23,027,241	23,027,241
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$159,732,058</b>	<b>\$162,689,323</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)
- 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**

**\$159,732,058**

**\$162,689,323**

**Short-Term Payables**

**06/30/2024 Estimate**

**06/30/2025 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$159,732,058</b>	<b>\$162,689,323</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	398,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	9,214,124
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,764,124</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>\$13,462,504</b>