

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

6/10/24
Date


Secretary of the Board - Original Signature Required

6/10/24
Date


Chief School Administrator - Original Signature Required

6/10/24
Date

Kimberly Pawlishak

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Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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	\$119178185
Ending Unassigned Fund Balance	\$6216071
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.21%

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 <i>Mary Catherine Kelly, Ed.D</i>	DATE <i>June 10, 2024</i>
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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 : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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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 May 6, 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.	Portion of Unassigned Fund Balance held for Budgetary Reserve
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.	Portion of Unassigned is allocated to Budgetary Reserve
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 Balances for PSERS & Gala 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.	Assigned Fund Balances for Athletics and Capital Expenditures

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	2,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,821,889
0840 Assigned Fund Balance	12,623,834
0850 Unassigned Fund Balance	7,834,491
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$27,280,214</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	92,761,918
7000 Revenue from State Sources	23,547,457
8000 Revenue from Federal Sources	990,390
9000 Other Financing Sources	60,000
Total Estimated Revenues And Other Financing Sources	<u>\$117,359,765</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$144,639,979</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	74,831,578
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	97,600
6150 Current Act 511 Taxes - Proportional Assessments	11,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,300,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	220,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	50,000
6960 Services Provided Other Local Governmental Units / LEAs	125,000
6990 Refunds and Other Miscellaneous Revenue	90,740

REVENUE FROM LOCAL SOURCES \$92,761,918

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,660,000
7271 Special Education funds for School-Aged Pupils	2,597,700
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	975,415
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	2,270,532
7505 Ready to Learn Block Grant	205,030
7810 State Share of Social Security and Medicare Taxes	1,939,780
7820 State Share of Retirement Contributions	8,596,000

REVENUE FROM STATE SOURCES \$23,547,457

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	231,890

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$990,390
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	60,000
OTHER FINANCING SOURCES	\$60,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	117,359,765

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,831,578
Amount of Tax Relief for Homestead Exclusions	<u>\$2,270,532</u>
Total Approx. Tax Revenue:	\$77,102,110
Approx. Tax Levy for Tax Rate Calculation:	\$80,220,092

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$3,711,665,483	\$3,711,665,483
b. Real Estate Mills	20.7352	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,814,371,873	\$3,814,371,873
d. Assessed Value	\$3,728,947,058	\$3,728,947,058
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$76,962,126	\$76,962,126
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$76,962,126	\$76,962,126
(f Total * g)		
i. Base Mills Subject to Index	20.7352	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$80,220,092	\$80,220,092
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	21.5128	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$80,220,092	\$80,220,092
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,949,560
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,831,578
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$74,831,578

Amount of Tax Relief for Homestead Exclusions \$2,270,532

Total Approx. Tax Revenue: \$77,102,110

Approx. Tax Levy for Tax Rate Calculation: \$80,220,092

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.8341	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$81,418,203	\$81,418,203
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

Assessed Value Exclusion per Homestead	\$13,524.44	
V. Number of Homestead/Farmstead Properties	7826	7826
Median Assessed Value of Homestead Properties		\$230,000

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$74,831,578
Amount of Tax Relief for Homestead Exclusions	<u>\$2,270,532</u>
Total Approx. Tax Revenue:	\$77,102,110
Approx. Tax Levy for Tax Rate Calculation:	\$80,220,092
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,270,532	Lowering RE Tax Rate	\$0	\$2,270,532
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,270,532

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	3,728,947,058	21.5128	80,220,092			96.00000%	
Totals:	3,728,947,058		80,220,092	- 2,270,532	= 77,949,560	X 96.00000%	= 74,831,578

	<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	\$5.00	\$0.00	97,600
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 97,600 97,600

	<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%	10,750,000	10,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,100,000	1,100,000
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 11,850,000 11,850,000

Total Act 511, Current Taxes 11,947,600

Act 511 Tax Limit -->	3,814,371,873	X	12	45,772,462
	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	20.7352	21.5128	3.76%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,956,690
1200 Special Programs - Elementary / Secondary	14,967,426
1300 Vocational Education	700,000
1400 Other Instructional Programs - Elementary / Secondary	553,039
1500 Nonpublic School Programs	4,000
1800 Pre-Kindergarten	271,260
Total Instruction	\$71,452,415
2000 Support Services	
2100 Support Services - Students	5,078,089
2200 Support Services - Instructional Staff	4,355,620
2300 Support Services - Administration	6,910,912
2400 Support Services - Pupil Health	762,330
2500 Support Services - Business	1,059,964
2600 Operation and Maintenance of Plant Services	9,832,446
2700 Student Transportation Services	4,903,408
2800 Support Services - Central	981,685
2900 Other Support Services	108,000
Total Support Services	\$33,992,454
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,356,568
3300 Community Services	73,000
Total Operation of Non-Instructional Services	\$3,429,568
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,175,925
Total Facilities Acquisition, Construction and Improvement Services	\$1,175,925
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,102,823
5200 Interfund Transfers - Out	1,525,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$9,127,823
Total Estimated Expenditures and Other Financing Uses	\$119,178,185

2024-2025 Final General Fund Budget

LEA : 103023912 Fox Chapel Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,445,723
200 Personnel Services - Employee Benefits	19,722,039
300 Purchased Professional and Technical Services	1,281,500
400 Purchased Property Services	77,536
500 Other Purchased Services	986,643
600 Supplies	2,099,682
700 Property	312,318
800 Other Objects	31,249
Total Regular Programs - Elementary / Secondary	\$54,956,690
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,645,044
200 Personnel Services - Employee Benefits	4,352,007
300 Purchased Professional and Technical Services	1,658,200
400 Purchased Property Services	16,000
500 Other Purchased Services	2,237,756
600 Supplies	53,729
800 Other Objects	4,690
Total Special Programs - Elementary / Secondary	\$14,967,426
1300 <u>Vocational Education</u>	
500 Other Purchased Services	700,000
Total Vocational Education	\$700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	280,426
200 Personnel Services - Employee Benefits	157,213
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	42,000
600 Supplies	52,900
Total Other Instructional Programs - Elementary / Secondary	\$553,039
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	1,000
Total Nonpublic School Programs	\$4,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	174,236
200 Personnel Services - Employee Benefits	96,303
600 Supplies	721
Total Pre-Kindergarten	\$271,260
Total Instruction	\$71,452,415
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,384,058

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,530,368
300 Purchased Professional and Technical Services	295,302
400 Purchased Property Services	33,475
500 Other Purchased Services	3,600
600 Supplies	248,936
700 Property	514,500
800 Other Objects	67,850
Total Support Services - Students	\$5,078,089
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,036,403
200 Personnel Services - Employee Benefits	1,369,621
300 Purchased Professional and Technical Services	136,975
400 Purchased Property Services	23,500
500 Other Purchased Services	35,890
600 Supplies	338,162
700 Property	414,575
800 Other Objects	494
Total Support Services - Instructional Staff	\$4,355,620
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,614,396
200 Personnel Services - Employee Benefits	1,861,247
300 Purchased Professional and Technical Services	1,031,675
400 Purchased Property Services	8,280
500 Other Purchased Services	89,855
600 Supplies	109,829
700 Property	7,000
800 Other Objects	188,630
Total Support Services - Administration	\$6,910,912
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	423,735
200 Personnel Services - Employee Benefits	284,330
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,600
500 Other Purchased Services	120
600 Supplies	11,870
800 Other Objects	675
Total Support Services - Pupil Health	\$762,330
2500 Support Services - Business	
100 Personnel Services - Salaries	379,702
200 Personnel Services - Employee Benefits	278,612
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	68,450
500 Other Purchased Services	550
600 Supplies	249,000
800 Other Objects	2,650

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,059,964
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,557,835
200 Personnel Services - Employee Benefits	2,497,735
300 Purchased Professional and Technical Services	370,000
400 Purchased Property Services	908,284
500 Other Purchased Services	430,210
600 Supplies	1,855,482
700 Property	201,800
800 Other Objects	11,100
Total Operation and Maintenance of Plant Services	\$9,832,446
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	118,489
200 Personnel Services - Employee Benefits	79,078
500 Other Purchased Services	4,705,641
800 Other Objects	200
Total Student Transportation Services	\$4,903,408
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	257,259
200 Personnel Services - Employee Benefits	206,597
300 Purchased Professional and Technical Services	185,045
400 Purchased Property Services	37,000
500 Other Purchased Services	111,150
600 Supplies	151,884
700 Property	24,000
800 Other Objects	8,750
Total Support Services - Central	\$981,685
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	8,000
Total Other Support Services	\$108,000
Total Support Services	\$33,992,454
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,430,545
200 Personnel Services - Employee Benefits	691,680
300 Purchased Professional and Technical Services	139,971
400 Purchased Property Services	464,894
500 Other Purchased Services	325,813
600 Supplies	167,269
700 Property	68,000
800 Other Objects	68,396
Total Student Activities	\$3,356,568
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	54,000
600 Supplies	6,000
800 Other Objects	13,000
Total Community Services	\$73,000
Total Operation of Non-Instructional Services	\$3,429,568
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,103,075
600 Supplies	72,850
Total Facilities Acquisition, Construction and Improvement Services	\$1,175,925
Total Facilities Acquisition, Construction and Improvement Services	\$1,175,925
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,560,073
900 Other Uses of Funds	2,542,750
Total Debt Service / Other Expenditures and Financing Uses	\$6,102,823
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,525,000
Total Interfund Transfers - Out	\$1,525,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,127,823
TOTAL EXPENDITURES	\$119,178,185

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	28,650,000	26,935,000
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	10,100,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,400,000	1,200,000
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 Cash and Short-Term Investments	\$40,150,000	\$33,135,000

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	\$40,150,000	\$33,135,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	56,679,958	54,527,014
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 General Fund	\$56,679,958	\$54,527,014

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	\$56,679,958	\$54,527,014
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Short-Term Payables

06/30/2024 Estimate

06/30/2025 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$56,679,958	\$54,527,014
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,000,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,621,889
0840 Assigned Fund Balance	12,623,834
0850 Unassigned Fund Balance	6,216,071
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,461,794
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,961,794