

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

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

Karen Brown

President of the Board - Original Signature Required

6-12-2024

Date

Theanita Hanyway

Secretary of the Board - Original Signature Required

6-12-2024

Date

Mark R Cherpak

Chief School Administrator - Original Signature Required

6/13/2024

Date

Mark R Cherpak

Contact Person

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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 : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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%

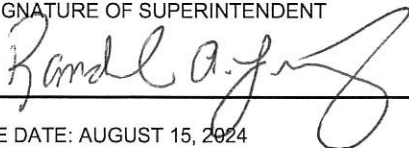
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$88386755
Ending Unassigned Fund Balance	\$6676183
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.55%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/24
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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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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 5-8-2024
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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>
5090	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$245,344.00 . Provide a justification.	All worker's compensation expenses are loaded to function 2500 for the entire district.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$245,344.00	All worker's compensation expenses are loaded to function 2500 for the entire district.
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 balance carried over from prior year.
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 balance carried over from prior year.
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 carried over from prior 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	670,311
0820 Restricted Fund Balance	13,344,438
0830 Committed Fund Balance	2,468,797
0840 Assigned Fund Balance	18,002,346
0850 Unassigned Fund Balance	6,338,979
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,810,122</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,220,708
7000 Revenue from State Sources	32,755,775
8000 Revenue from Federal Sources	1,476,331
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$88,452,814</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$115,262,936</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,320,055
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	6,470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	73,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	241,950
6940 Tuition from Patrons	8,000
6990 Refunds and Other Miscellaneous Revenue	148,500
REVENUE FROM LOCAL SOURCES	\$54,220,708
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,878,581
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,369,623
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,255,978
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,635
7340 State Property Tax Reduction Allocation	2,517,109
7360 Safe Schools	150,000
7505 Ready to Learn Block Grant	1,115,849
7810 State Share of Social Security and Medicare Taxes	1,400,000
7820 State Share of Retirement Contributions	5,900,000
REVENUE FROM STATE SOURCES	\$32,755,775
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	941,026
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,439
8516 Title III - Language Instruction for English Learners and Immigrant Students	79,247
8517 Title IV - 21st Century Schools	72,619

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,476,331
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	88,452,814
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Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,320,055
Amount of Tax Relief for Homestead Exclusions	<u>\$2,517,109</u>
Total Approx. Tax Revenue:	\$47,837,164
Approx. Tax Levy for Tax Rate Calculation:	\$49,830,377

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$1,998,687,538	\$1,998,687,538
b. Real Estate Mills	23.8500	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,113,142,069	\$2,113,142,069
d. Assessed Value	\$1,993,215,088	\$1,993,215,088
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$47,668,698	\$47,668,698
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$47,668,698	\$47,668,698
(f Total * g)		
i. Base Mills Subject to Index	23.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.78720%	95.78720%
k. Tax Levy Needed	\$49,830,377	\$49,830,377
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	25.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,830,377	\$49,830,377
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,313,268
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,320,055
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,320,055
Amount of Tax Relief for Homestead Exclusions	<u>\$2,517,109</u>
Total Approx. Tax Revenue:	\$47,837,164
Approx. Tax Levy for Tax Rate Calculation:	\$49,830,377

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	25.5433	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$50,913,291	\$50,913,291
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	\$9,174.80	
Number of Homestead/Farmstead Properties	10974	10974
Median Assessed Value of Homestead Properties		\$119,500

Act 1 Index (current): 7.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,320,055
Amount of Tax Relief for Homestead Exclusions	<u>\$2,517,109</u>
Total Approx. Tax Revenue:	\$47,837,164
Approx. Tax Levy for Tax Rate Calculation:	\$49,830,377

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,517,109	Lowering RE Tax Rate	\$0	\$2,517,109
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,517,109

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	1,993,215,088	25.0000	49,830,377			95.78720%	
Totals:	1,993,215,088		49,830,377	- 2,517,109	= 47,313,268	X 95.78720%	= 45,320,055

	<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	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000

	<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%	6,000,000	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	470,000	470,000
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 6,470,000 6,470,000

Total Act 511, Current Taxes 6,500,000

Act 511 Tax Limit -->	2,113,142,069	X	12	25,357,705
	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	23.8500	25.0000	4.83%	Yes	7.1%				
	<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	7.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,324,973
1200 Special Programs - Elementary / Secondary	9,912,714
1300 Vocational Education	2,285,153
Total Instruction	\$48,522,840
2000 Support Services	
2100 Support Services - Students	2,238,825
2200 Support Services - Instructional Staff	696,828
2300 Support Services - Administration	8,688,970
2400 Support Services - Pupil Health	21,000
2500 Support Services - Business	461,844
2600 Operation and Maintenance of Plant Services	6,539,905
2700 Student Transportation Services	4,754,158
2900 Other Support Services	52,000
Total Support Services	\$23,453,530
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,263,092
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,268,092
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,712,632
Total Facilities Acquisition, Construction and Improvement Services	\$4,712,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,429,661
Total Other Expenditures and Financing Uses	\$10,429,661
Total Estimated Expenditures and Other Financing Uses	\$88,386,755

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,477,982
200 Personnel Services - Employee Benefits	12,487,627
300 Purchased Professional and Technical Services	2,397,684
400 Purchased Property Services	75,300
500 Other Purchased Services	1,422,910
600 Supplies	460,294
800 Other Objects	3,176
Total Regular Programs - Elementary / Secondary	\$36,324,973
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,151,745
200 Personnel Services - Employee Benefits	3,543,969
300 Purchased Professional and Technical Services	905,000
500 Other Purchased Services	1,186,000
600 Supplies	53,500
700 Property	20,000
800 Other Objects	52,500
Total Special Programs - Elementary / Secondary	\$9,912,714
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	848,270
200 Personnel Services - Employee Benefits	539,411
500 Other Purchased Services	800,000
600 Supplies	97,472
Total Vocational Education	\$2,285,153
Total Instruction	\$48,522,840
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,290,910
200 Personnel Services - Employee Benefits	921,156
500 Other Purchased Services	1,000
600 Supplies	25,759
Total Support Services - Students	\$2,238,825
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	670,000
500 Other Purchased Services	6,000
600 Supplies	19,028
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$696,828
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,946,689
200 Personnel Services - Employee Benefits	3,172,629
300 Purchased Professional and Technical Services	307,000
500 Other Purchased Services	96,150

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	123,617
800 Other Objects	42,885
Total Support Services - Administration	\$8,688,970
2400 <u>Support Services - Pupil Health</u>	
600 Supplies	20,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$21,000
2500 <u>Support Services - Business</u>	
200 Personnel Services - Employee Benefits	245,344
500 Other Purchased Services	111,500
600 Supplies	100,000
800 Other Objects	5,000
Total Support Services - Business	\$461,844
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,716,760
200 Personnel Services - Employee Benefits	1,278,234
300 Purchased Professional and Technical Services	519,000
400 Purchased Property Services	1,819,841
500 Other Purchased Services	99,919
600 Supplies	646,151
700 Property	450,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$6,539,905
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,139,852
200 Personnel Services - Employee Benefits	1,013,206
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	730,100
600 Supplies	560,000
700 Property	220,000
800 Other Objects	1,000
Total Student Transportation Services	\$4,754,158
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$23,453,530
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,237
200 Personnel Services - Employee Benefits	275,575
300 Purchased Professional and Technical Services	115,400
400 Purchased Property Services	4,000
500 Other Purchased Services	2,000
600 Supplies	189,230

<u>Description</u>	<u>Amount</u>
800 Other Objects	13,650
Total Student Activities	\$1,263,092
3300 Community Services	
600 Supplies	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,268,092
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	3,712,632
700 Property	1,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,712,632
Total Facilities Acquisition, Construction and Improvement Services	\$4,712,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,394,661
900 Other Uses of Funds	7,035,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,429,661
Total Other Expenditures and Financing Uses	\$10,429,661
TOTAL EXPENDITURES	\$88,386,755

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	24,000,000	24,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,700,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	280,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,980,000	\$27,750,000

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	20,000,000	15,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$20,000,000	\$15,000,000
TOTAL CASH AND INVESTMENTS	\$47,980,000	\$42,750,000

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	93,775,000	96,735,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$96,775,000	\$99,735,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$96,775,000	\$99,735,000

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	\$96,775,000	\$99,735,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	670,311
0820 Restricted Fund Balance	13,344,438
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	17,700,000
0850 Unassigned Fund Balance	6,676,181
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,876,181

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$40,890,930
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