

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Amy Stewart

President of the Board - Original Signature Required

6/24/24

Date

Kristen Sainovich

Secretary of the Board - Original Signature Required

6/24/2024

Date

Benny B. B. B.

Chief School Administrator - Original Signature Required

7/1/24

Date

Jessica Drylie

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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 : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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%

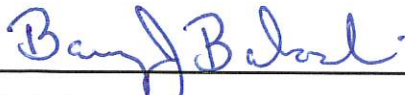
Did you raise property taxes in SY 2024-2025 (compared to 2023-2024)? Yes No

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

Total Budgeted Expenditures	\$94977920
Ending Unassigned Fund Balance	\$5577389
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.87%

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 7/2/24
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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: Moon Area SD	County: Allegheny	AUN Number: 103026343
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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 5/28/2024
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$50,591.00 Function 2700, Object 200: \$86,981.00	The salaries are offset by a credit from the contracted Transportation company to offset the District's Transportation Coordinator. Therefore, the salary is lower than the 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.	Held for unforeseen expenditures
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 for future salary and benefit increases due to contractual obligations and future assessment appeals
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 for future debt service payments

<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	101
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	6,035,659
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,035,659</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	69,643,363
7000 Revenue from State Sources	24,153,439
8000 Revenue from Federal Sources	722,848
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$94,519,650</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$115,555,309</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	59,105,863
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	7,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	735,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	732,500
6910 Rentals	35,000
6990 Refunds and Other Miscellaneous Revenue	185,000
REVENUE FROM LOCAL SOURCES	\$69,643,363
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,250,000
7112 Basic Education Funding-Social Security	2,298,834
7271 Special Education funds for School-Aged Pupils	2,326,402
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,447,921
7505 Ready to Learn Block Grant	335,009
7820 State Share of Retirement Contributions	6,756,273
REVENUE FROM STATE SOURCES	\$24,153,439
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,000
8517 Title IV - 21st Century Schools	25,000
8749 Other CARES Act Funding	194,848
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$722,848
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	94,519,650

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$59,105,863

Amount of Tax Relief for Homestead Exclusions \$1,447,921

Total Approx. Tax Revenue: \$60,553,784

Approx. Tax Levy for Tax Rate Calculation: \$64,326,499

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$2,608,663,094	\$2,608,663,094
b. Real Estate Mills	23.7856	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,608,966,491	\$2,608,966,491
d. Assessed Value	\$2,620,576,234	\$2,620,576,234
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$62,048,617	\$62,048,617
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$62,048,617	\$62,048,617
(f Total * g)		
i. Base Mills Subject to Index	23.7856	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$64,326,499	\$64,326,499
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	24.5467	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$64,326,499	\$64,326,499
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$62,878,578
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$59,105,863
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$59,105,863

Amount of Tax Relief for Homestead Exclusions \$1,447,921

Total Approx. Tax Revenue: \$60,553,784

Approx. Tax Levy for Tax Rate Calculation: \$64,326,499

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	25.3078	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$66,321,019	\$66,321,019
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,878.45	
Number of Homestead/Farmstead Properties	7487	7487
Median Assessed Value of Homestead Properties		\$170,000

Act 1 Index (current): 6.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$59,105,863
Amount of Tax Relief for Homestead Exclusions	<u>\$1,447,921</u>
Total Approx. Tax Revenue:	\$60,553,784
Approx. Tax Levy for Tax Rate Calculation:	\$64,326,499
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,447,921	Lowering RE Tax Rate	\$0	\$1,447,921
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,447,921

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	2,620,576,234	24.5467	64,326,499			94.00000%	
Totals:	2,620,576,234		64,326,499	1,447,921	62,878,578	94.00000%	59,105,863

	<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	90,000
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 90,000 90,000

	<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%	6,500,000	6,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
6154 Current Act 511 Amusement Taxes	2.500%	0.000%	50,000	50,000
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 7,350,000 7,350,000

Total Act 511, Current Taxes 7,440,000

Act 511 Tax Limit -->	2,608,966,491	X	12	31,307,598
	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	23.7856	24.5467	3.20%	Yes	6.4%				
	<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	6.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6154	Current Act 511 Amusement Taxes	2.500%	2.500%	0.00%	Yes	6.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,168,043
1200 Special Programs - Elementary / Secondary	13,367,590
1300 Vocational Education	3,164,694
1400 Other Instructional Programs - Elementary / Secondary	180,309
1500 Nonpublic School Programs	12,000
Total Instruction	\$56,892,636
2000 Support Services	
2100 Support Services - Students	3,245,125
2200 Support Services - Instructional Staff	3,003,336
2300 Support Services - Administration	4,711,324
2400 Support Services - Pupil Health	969,272
2500 Support Services - Business	724,151
2600 Operation and Maintenance of Plant Services	7,951,883
2700 Student Transportation Services	3,203,740
2800 Support Services - Central	273,393
2900 Other Support Services	75,000
Total Support Services	\$24,157,224
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,683,412
Total Operation of Non-Instructional Services	\$1,683,412
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,244,648
Total Other Expenditures and Financing Uses	\$12,244,648
Total Estimated Expenditures and Other Financing Uses	\$94,977,920

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,515,919
200 Personnel Services - Employee Benefits	14,726,613
300 Purchased Professional and Technical Services	768,511
400 Purchased Property Services	9,500
500 Other Purchased Services	852,000
600 Supplies	896,500
700 Property	395,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$40,168,043
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,057,303
200 Personnel Services - Employee Benefits	4,465,287
300 Purchased Professional and Technical Services	653,500
500 Other Purchased Services	2,111,000
600 Supplies	75,000
800 Other Objects	5,500
Total Special Programs - Elementary / Secondary	\$13,367,590
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,361,274
200 Personnel Services - Employee Benefits	880,759
400 Purchased Property Services	7,500
500 Other Purchased Services	831,411
600 Supplies	83,750
Total Vocational Education	\$3,164,694
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,309
500 Other Purchased Services	170,000
Total Other Instructional Programs - Elementary / Secondary	\$180,309
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$56,892,636
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,645,792
200 Personnel Services - Employee Benefits	1,041,873
300 Purchased Professional and Technical Services	469,800
500 Other Purchased Services	6,700
600 Supplies	76,700
800 Other Objects	4,260

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,245,125
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	861,309
200 Personnel Services - Employee Benefits	609,527
300 Purchased Professional and Technical Services	784,000
400 Purchased Property Services	165,000
500 Other Purchased Services	2,000
600 Supplies	479,000
700 Property	100,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$3,003,336
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,555,567
200 Personnel Services - Employee Benefits	1,576,157
300 Purchased Professional and Technical Services	493,500
500 Other Purchased Services	13,250
600 Supplies	42,500
800 Other Objects	30,350
Total Support Services - Administration	\$4,711,324
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	513,873
200 Personnel Services - Employee Benefits	422,699
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	700
600 Supplies	25,500
Total Support Services - Pupil Health	\$969,272
2500 Support Services - Business	
100 Personnel Services - Salaries	317,891
200 Personnel Services - Employee Benefits	237,260
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	16,500
600 Supplies	70,000
800 Other Objects	12,500
Total Support Services - Business	\$724,151
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,834,793
200 Personnel Services - Employee Benefits	2,259,890
300 Purchased Professional and Technical Services	358,200
400 Purchased Property Services	674,500
500 Other Purchased Services	377,500
600 Supplies	1,365,500
700 Property	74,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$7,951,883

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,591
200 Personnel Services - Employee Benefits	86,981
500 Other Purchased Services	2,799,168
600 Supplies	267,000
Total Student Transportation Services	\$3,203,740
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	135,177
200 Personnel Services - Employee Benefits	85,716
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	5,000
600 Supplies	41,500
800 Other Objects	1,500
Total Support Services - Central	\$273,393
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$24,157,224
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	802,201
200 Personnel Services - Employee Benefits	394,911
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	45,200
500 Other Purchased Services	116,100
600 Supplies	122,500
700 Property	75,000
800 Other Objects	24,000
Total Student Activities	\$1,683,412
Total Operation of Non-Instructional Services	\$1,683,412
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,529,364
900 Other Uses of Funds	5,715,284
Total Debt Service / Other Expenditures and Financing Uses	\$12,244,648
Total Other Expenditures and Financing Uses	\$12,244,648
TOTAL EXPENDITURES	\$94,977,920

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	38,455,032	37,996,766
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	5,650,500	4,350,000
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	90,348	85,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	330,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$44,525,880	\$42,731,766

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	\$44,525,880	\$42,731,766
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	130,450,000	129,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,788,126	1,805,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	33,196,428	33,100,000
0599 Other Noncurrent Liabilities	104,443,490	105,500,000
Total General Fund	\$269,878,044	\$269,405,000

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	18,900	25,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	505,529	500,000
0599 Other Noncurrent Liabilities	1,590,510	1,550,000
Total Food Service / Cafeteria Operations Fund	\$2,114,939	\$2,075,500

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	\$271,992,983	\$271,480,500
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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	\$271,992,983	\$271,480,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	101
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	5,577,389
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,577,389

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,577,490
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