

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pittsburgh SD	COUNTY : Allegheny	AUN : 102027451
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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 2023-2024 (compared to 2022-2023)?

Yes
No

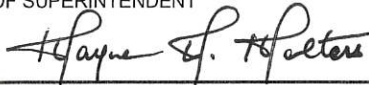
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$716911653
Ending Unassigned Fund Balance	\$16912592
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.35%

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 2/1/24
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DUE DATE: AUGUST 15, 2024

FOR PUBLIC INSPECTION OF 2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Pittsburgh SD	County : Allegheny	AUN Number : 102027451
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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 2/5/2024
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$611,174.09 C x 2%: \$392,736.34</p>	<p>The School District has a lot of homes that are below the assessed value of \$38,571. With so many Homestead properties less than this and the calculation based on the max, this is causing the difference to be outside the 2%.</p>
5010	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$900,000.00 . Provide a justification.</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5190	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,594,000.00 . Provide a justification.</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5210	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1200, Object 100: \$0.00 Function 1200, Object 200: \$900,000.00</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5230	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1400, Object 100: \$1,010,253.00 Function 1400, Object 200: \$1,017,888.00</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
5390	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1800, Object 100: \$0.00 Function 1800, Object 200: \$1,594,000.00</p>	<p>The State's share of Social Security for non-federally funded programs operated by the School District are budgeted here. The State's share of Retirement for all supplementally funded programs operated by the School District are budgeted here.</p>
8080	<p>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.</p>	<p>.</p>

- 8150 Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. .

- 8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. .

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	29,985,031
0850 Unassigned Fund Balance	45,867,763

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$78,352,794**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	393,489,160
7000 Revenue from State Sources	292,818,536
8000 Revenue from Federal Sources	571,426
9000 Other Financing Sources	47,500

Total Estimated Revenues And Other Financing Sources **\$686,926,622**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$765,279,416**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	184,139,106
6113 Public Utility Realty Taxes	341,157
6114 Payments in Lieu of Current Taxes - State / Local	136,706
6160 Non-Real Estate Taxes - 1st Class SDs	184,510,129
6400 Delinquencies on Taxes Levied / Assessed by the LEA	16,000,000
6500 Earnings on Investments	1,300,000
6910 Rentals	156,853
6940 Tuition from Patrons	3,993,467
6960 Services Provided Other Local Governmental Units / LEAs	145,561
6970 Services Provided Other Funds	2,418,975
6990 Refunds and Other Miscellaneous Revenue	347,206
REVENUE FROM LOCAL SOURCES	\$393,489,160
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	177,705,418
7112 Basic Education Funding-Social Security	7,836,839
7160 Tuition for Orphans Subsidy	175,027
7220 Vocational Education	363,283
7271 Special Education funds for School-Aged Pupils	30,656,855
7311 Pupil Transportation Subsidy	13,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,459,217
7330 Health Services (Medical, Dental, Nurse, Act 25)	580,718
7340 State Property Tax Reduction Allocation	19,636,817
7820 State Share of Retirement Contributions	40,404,362
REVENUE FROM STATE SOURCES	\$292,818,536
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	339,022
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	232,404
REVENUE FROM FEDERAL SOURCES	\$571,426
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	47,500
OTHER FINANCING SOURCES	\$47,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	686,926,622

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$184,139,106**

Amount of Tax Relief for Homestead Exclusions **\$19,636,817**

Total Approx. Tax Revenue: **\$203,775,923**

Approx. Tax Levy for Tax Rate Calculation: **\$217,635,856**

Allegheny

Total

2023 Data		
a. Assessed Value	\$21,706,073,306	\$21,706,073,306
b. Real Estate Mills	10.2500	
I. 2024 Data		
c. 2021 STEB Market Value	\$20,782,732,268	\$20,782,732,268
d. Assessed Value	\$21,232,766,439	\$21,232,766,439
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023 Calculations		
f. 2023 Tax Levy	\$222,487,251	\$222,487,251
(a * b)		
2024 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023 Tax Levy	\$222,487,251	\$222,487,251
(f Total * g)		
i. Base Mills Subject to Index	10.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$217,635,856	\$217,635,856
(Approx. Tax Levy * g)		
I. 2024 Real Estate Tax Rate	10.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$217,635,856	\$217,635,856
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$197,999,039
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$184,139,106
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$184,139,106
Amount of Tax Relief for Homestead Exclusions	<u>\$19,636,817</u>
Total Approx. Tax Revenue:	\$203,775,923
Approx. Tax Levy for Tax Rate Calculation:	\$217,635,856

	Allegheny	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.6702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$226,557,864	\$226,557,864
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	\$38,571.00	
Number of Homestead/Farmstead Properties	51215	51215
Median Assessed Value of Homestead Properties		\$86,800

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$184,139,106

Amount of Tax Relief for Homestead Exclusions

\$19,636,817

Total Approx. Tax Revenue:

\$203,775,923

Approx. Tax Levy for Tax Rate Calculation:

\$217,635,856

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$19,636,817

Lowering RE Tax Rate

\$0

\$19,636,817

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$19,636,817

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	21,232,766,439	10.2500	217,635,856			93.00000%	
Totals:	21,232,766,439		217,635,856	19,636,817	197,999,039	93.00000%	184,139,106

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6160 <u>Non-Real Estate Taxes – 1st Class SDs</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6161 Current 1st Class SD Earned Income Taxes	1.750%	0.000%	169,675,946
6162 Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0
6163 Current 1st Class SD Cigarette Tax	0.000	0.000	0
6164 Current 1st Class SD Sales and Use Tax	0.000	0.000	0
6165 Current 1st Class SD General Business Taxes	0.000	0.000	0
6166 Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0
6167 Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0
6168 Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	14,834,183
6169 Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0
Total Non-Real Estate Taxes – 1st Class SDs			184,510,129
Total Act 511, Current Taxes			
Act 511 Tax Limit -->		20,782,732,268 X	12
		Market Value	Mills
			249,392,787
			(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 (Rebalanced)	2024				2023 (Rebalanced)	2024		
6111	<u>Current Real Estate Taxes</u> Allegheny	10.2500	10.2500	0.00%	Yes	4.1%				
	<u>Non-Real Estate Taxes – 1st Class SDs</u>									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	4.1%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	340,966,391
1200 Special Programs - Elementary / Secondary	97,432,991
1300 Vocational Education	8,089,986
1400 Other Instructional Programs - Elementary / Secondary	2,152,274
1800 Pre-Kindergarten	1,594,000
Total Instruction	\$450,235,642
2000 Support Services	
2100 Support Services - Students	19,551,084
2200 Support Services - Instructional Staff	16,673,465
2300 Support Services - Administration	40,259,890
2400 Support Services - Pupil Health	11,611,030
2500 Support Services - Business	7,465,003
2600 Operation and Maintenance of Plant Services	66,188,312
2700 Student Transportation Services	39,260,274
2800 Support Services - Central	12,884,997
Total Support Services	\$213,894,055
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,899,685
3300 Community Services	618,858
Total Operation of Non-Instructional Services	\$5,518,543
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,657,476
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	44,277,137
5200 Interfund Transfers - Out	328,800
Total Other Expenditures and Financing Uses	\$44,605,937
Total Estimated Expenditures and Other Financing Uses	\$716,911,653

2024 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	113,329,662
200 Personnel Services - Employee Benefits	71,660,940
300 Purchased Professional and Technical Services	239,000
400 Purchased Property Services	21,600
500 Other Purchased Services	150,401,663
600 Supplies	4,916,563
700 Property	319,356
800 Other Objects	77,607
Total Regular Programs - Elementary / Secondary	\$340,966,391
1200 <u>Special Programs - Elementary / Secondary</u>	
200 Personnel Services - Employee Benefits	900,000
300 Purchased Professional and Technical Services	92,332,991
500 Other Purchased Services	4,200,000
Total Special Programs - Elementary / Secondary	\$97,432,991
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	4,812,407
200 Personnel Services - Employee Benefits	3,018,436
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	6,250
500 Other Purchased Services	27,091
600 Supplies	181,352
700 Property	38,100
800 Other Objects	1,350
Total Vocational Education	\$8,089,986
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,010,253
200 Personnel Services - Employee Benefits	1,017,888
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	54,952
600 Supplies	44,181
Total Other Instructional Programs - Elementary / Secondary	\$2,152,274
1800 <u>Pre-Kindergarten</u>	
200 Personnel Services - Employee Benefits	1,594,000
Total Pre-Kindergarten	\$1,594,000
Total Instruction	\$450,235,642
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	11,718,304
200 Personnel Services - Employee Benefits	7,467,327
300 Purchased Professional and Technical Services	101,752
400 Purchased Property Services	107,944
700 Property	155,092

2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	665
Total Support Services - Students	\$19,551,084
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	7,095,025
200 Personnel Services - Employee Benefits	4,939,567
300 Purchased Professional and Technical Services	1,194,023
500 Other Purchased Services	186,082
600 Supplies	2,892,568
700 Property	361,000
800 Other Objects	5,200
Total Support Services - Instructional Staff	\$16,673,465
2300 Support Services - Administration	
100 Personnel Services - Salaries	18,346,175
200 Personnel Services - Employee Benefits	14,555,801
300 Purchased Professional and Technical Services	6,468,140
400 Purchased Property Services	24,500
500 Other Purchased Services	368,841
600 Supplies	350,722
700 Property	46,792
800 Other Objects	98,919
Total Support Services - Administration	\$40,259,890
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	6,408,502
200 Personnel Services - Employee Benefits	3,920,664
300 Purchased Professional and Technical Services	1,245,000
400 Purchased Property Services	1,000
500 Other Purchased Services	7,558
600 Supplies	28,306
Total Support Services - Pupil Health	\$11,611,030
2500 Support Services - Business	
100 Personnel Services - Salaries	2,743,759
200 Personnel Services - Employee Benefits	1,708,179
300 Purchased Professional and Technical Services	164,848
400 Purchased Property Services	214,100
500 Other Purchased Services	632,174
600 Supplies	150,075
700 Property	1,816,900
800 Other Objects	34,968
Total Support Services - Business	\$7,465,003
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	29,927,870
200 Personnel Services - Employee Benefits	18,324,935
300 Purchased Professional and Technical Services	469,217
400 Purchased Property Services	4,351,113
500 Other Purchased Services	850,622

2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	11,503,598
700 Property	757,212
800 Other Objects	3,745
Total Operation and Maintenance of Plant Services	\$66,188,312
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	590,395
200 Personnel Services - Employee Benefits	362,106
500 Other Purchased Services	38,297,813
600 Supplies	9,600
700 Property	360
Total Student Transportation Services	\$39,260,274
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	6,448,320
200 Personnel Services - Employee Benefits	4,094,016
300 Purchased Professional and Technical Services	526,396
400 Purchased Property Services	11,265
500 Other Purchased Services	910,403
600 Supplies	860,663
700 Property	28,181
800 Other Objects	5,753
Total Support Services - Central	\$12,884,997
Total Support Services	\$213,894,055
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,164,880
200 Personnel Services - Employee Benefits	962,599
300 Purchased Professional and Technical Services	169,000
400 Purchased Property Services	15,359
500 Other Purchased Services	1,123,393
600 Supplies	282,989
700 Property	174,715
800 Other Objects	6,750
Total Student Activities	\$4,899,685
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	289,112
200 Personnel Services - Employee Benefits	196,831
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	2,000
500 Other Purchased Services	27,876
600 Supplies	82,039
Total Community Services	\$618,858
Total Operation of Non-Instructional Services	\$5,518,543
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	2,636,276
500 Other Purchased Services	11,200
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476
Total Facilities Acquisition, Construction and Improvement Services	\$2,657,476
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	18,293,025
900 Other Uses of Funds	25,984,112
Total Debt Service / Other Expenditures and Financing Uses	\$44,277,137
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	328,800
Total Interfund Transfers - Out	\$328,800
Total Other Expenditures and Financing Uses	\$44,605,937
TOTAL EXPENDITURES	\$716,911,653

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/Fina Projection

General Fund	86,512,847	81,234,874
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	3,242,762	3,242,762
Other Capital Projects Fund	23,542,717	31,230,910
Debt Service Fund	1,764,316	1,391,628
Food Service / Cafeteria Operations Fund		(4,667,157)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	42,384,961	36,967,866
Private Purpose Trust Fund	51,581	40,466
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	972,780	1,017,084
Permanent Fund		
Total Cash and Short-Term Investments	\$158,471,964	\$150,458,433

Long-Term Investments

06/30/2024 Estimate

06/30/Fina 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/Fina Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$158,471,964** **\$150,458,433**

Long-Term Indebtedness

06/30/2024 Estimate

06/30/Fina Projection

General Fund

0510 Bonds Payable	304,964,412	319,748,619
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,718,772	1,023,388
0540 Accumulated Compensated Absences	16,841,613	17,004,978
0550 Authority Lease Obligations	5,232,193	5,232,193
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	960,376,880	951,772,399

Total General Fund	\$1,290,133,870	\$1,294,781,577
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/Fina 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/Fina 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/Fina 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/Fina 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	\$1,290,133,870	\$1,294,781,577
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Short-Term Payables

06/30/2024 Estimate

06/30/Fina Projection

General Fund	10,466,195	10,326,321
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	5,447,247	5,328,094
Total Short-Term Payables	\$15,913,442	\$15,654,415
TOTAL INDEBTEDNESS	\$1,306,047,312	\$1,310,435,992

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	28,955,171
0850 Unassigned Fund Balance	16,912,592
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$48,367,763

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$48,367,763
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