

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tammie Kinzel

(412)492-6307

Extn :

Contact Person

Telephone

Extension

kinzel@ht-sd.org

Email Address

Handwritten signatures in blue ink:
1. *[Signature]*
2. *[Signature]*
3. *[Signature]*

6/10/24

6/10/2024

6/10/24

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hampton Township SD	COUNTY : Allegheny	AUN : 103024603
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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	\$64497548
Ending Unassigned Fund Balance	\$4100146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.35%

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 6/10/24
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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 : Hampton Township SD	County : Allegheny	AUN Number : 103024603
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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 5/6/24
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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.	Potential elementary staff.
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.	Districts' fund balance will be maintained for possible revenue losses or unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds held in-reserve for summer ESY program.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	594,000
0840 Assigned Fund Balance	12,595
0850 Unassigned Fund Balance	4,100,146
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,706,741</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,634,331
7000 Revenue from State Sources	16,995,599
8000 Revenue from Federal Sources	280,000
9000 Other Financing Sources	287,618
Total Estimated Revenues And Other Financing Sources	<u>\$64,197,548</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$68,904,289</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	38,955,481
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	36,500
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	925,000
6500 Earnings on Investments	625,000
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	345,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	42,350
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$46,634,331

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,102,650
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,730,829
7311 Pupil Transportation Subsidy	740,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	540,742
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340 State Property Tax Reduction Allocation	1,301,519
7360 Safe Schools	172,629
7505 Ready to Learn Block Grant	294,130
7810 State Share of Social Security and Medicare Taxes	1,113,200
7820 State Share of Retirement Contributions	4,856,900

REVENUE FROM STATE SOURCES \$16,995,599

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	140,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

REVENUE FROM FEDERAL SOURCES \$280,000

OTHER FINANCING SOURCES

9200 Proceeds from Extended Term Financing, Leases, and Other Right-to-Use Arrangements	286,618
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Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 1,000

OTHER FINANCING SOURCES \$287,618

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,197,548

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$38,955,481
Amount of Tax Relief for Homestead Exclusions	<u>\$1,301,519</u>
Total Approx. Tax Revenue:	\$40,257,000
Approx. Tax Levy for Tax Rate Calculation:	\$41,913,663

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$1,819,695,150	\$1,819,695,150
b. Real Estate Mills	21.8500	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,873,031,713	\$1,873,031,713
d. Assessed Value	\$1,822,333,190	\$1,822,333,190
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$39,760,339	\$39,760,339
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$39,760,339	\$39,760,339
(f Total * g)		
i. Base Mills Subject to Index	21.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.92077%	95.92077%
k. Tax Levy Needed	\$41,913,663	\$41,913,663
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	23.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,913,663	\$41,913,663
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,612,144
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,955,481
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$38,955,481

Amount of Tax Relief for Homestead Exclusions

\$1,301,519

Total Approx. Tax Revenue:

\$40,257,000

Approx. Tax Levy for Tax Rate Calculation:

\$41,913,663

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

23.0080

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$41,928,242

\$41,928,242

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,399.00

V. Number of Homestead/Farmstead Properties

5464

5464

Median Assessed Value of Homestead Properties

\$173,350

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,955,481
Amount of Tax Relief for Homestead Exclusions	<u>\$1,301,519</u>
Total Approx. Tax Revenue:	\$40,257,000
Approx. Tax Levy for Tax Rate Calculation:	\$41,913,663
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,301,519	Lowering RE Tax Rate	\$0		\$1,301,519
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,301,519

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	1,822,333,190	23.0000	41,913,663			95.92077%	
Totals:	1,822,333,190		41,913,663	1,301,519	40,612,144	95.92077%	38,955,481

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	100,500,000	5,025,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000,000	475,000
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 195,500,000 5,500,000

Total Act 511, Current Taxes 5,500,000

Act 511 Tax Limit -->	1,873,031,713	12	22,476,381
	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	21.8500	23.0000	5.27%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,010,373
1200 Special Programs - Elementary / Secondary	7,020,281
1300 Vocational Education	877,433
1400 Other Instructional Programs - Elementary / Secondary	21,992
Total Instruction	\$36,930,079
2000 Support Services	
2100 Support Services - Students	2,409,687
2200 Support Services - Instructional Staff	1,434,728
2300 Support Services - Administration	4,535,154
2400 Support Services - Pupil Health	679,638
2500 Support Services - Business	492,436
2600 Operation and Maintenance of Plant Services	5,857,624
2700 Student Transportation Services	3,017,603
2800 Support Services - Central	1,338,091
2900 Other Support Services	52,000
Total Support Services	\$19,816,961
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,504,958
Total Operation of Non-Instructional Services	\$1,504,958
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	100,000
5200 Interfund Transfers - Out	6,032,800
5900 Budgetary Reserve	112,750
Total Other Expenditures and Financing Uses	\$6,245,550
Total Estimated Expenditures and Other Financing Uses	\$64,497,548

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,085,492
200 Personnel Services - Employee Benefits	9,804,898
300 Purchased Professional and Technical Services	366,429
400 Purchased Property Services	95,950
500 Other Purchased Services	255,372
600 Supplies	721,274
700 Property	676,493
800 Other Objects	4,465
Total Regular Programs - Elementary / Secondary	\$29,010,373
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,393,595
200 Personnel Services - Employee Benefits	1,937,582
300 Purchased Professional and Technical Services	704,088
500 Other Purchased Services	907,127
600 Supplies	77,889
Total Special Programs - Elementary / Secondary	\$7,020,281
1300 <u>Vocational Education</u>	
500 Other Purchased Services	877,433
Total Vocational Education	\$877,433
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	7,992
Total Other Instructional Programs - Elementary / Secondary	\$21,992
Total Instruction	\$36,930,079
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,466,584
200 Personnel Services - Employee Benefits	838,518
300 Purchased Professional and Technical Services	52,500
500 Other Purchased Services	30
600 Supplies	51,120
800 Other Objects	935
Total Support Services - Students	\$2,409,687
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	750,239
200 Personnel Services - Employee Benefits	396,162
300 Purchased Professional and Technical Services	94,557
400 Purchased Property Services	2,400
500 Other Purchased Services	18,600
600 Supplies	172,770
Total Support Services - Instructional Staff	\$1,434,728

2024-2025 Final General Fund Budget

LEA : 103024603 Hampton Township SD

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,406,911
200 Personnel Services - Employee Benefits	1,380,614
300 Purchased Professional and Technical Services	496,100
400 Purchased Property Services	3,750
500 Other Purchased Services	101,956
600 Supplies	86,671
700 Property	270
800 Other Objects	58,882
Total Support Services - Administration	\$4,535,154
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	413,890
200 Personnel Services - Employee Benefits	236,309
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	950
500 Other Purchased Services	2,231
600 Supplies	13,758
Total Support Services - Pupil Health	\$679,638
2500 Support Services - Business	
100 Personnel Services - Salaries	289,245
200 Personnel Services - Employee Benefits	165,540
300 Purchased Professional and Technical Services	27,650
400 Purchased Property Services	2,000
500 Other Purchased Services	1,500
600 Supplies	6,501
Total Support Services - Business	\$492,436
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,581,589
200 Personnel Services - Employee Benefits	1,474,333
400 Purchased Property Services	390,612
500 Other Purchased Services	309,500
600 Supplies	963,000
700 Property	138,590
Total Operation and Maintenance of Plant Services	\$5,857,624
2700 Student Transportation Services	
100 Personnel Services - Salaries	39,943
200 Personnel Services - Employee Benefits	22,804
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,949,856
Total Student Transportation Services	\$3,017,603
2800 Support Services - Central	
100 Personnel Services - Salaries	534,119
200 Personnel Services - Employee Benefits	305,970
300 Purchased Professional and Technical Services	169,650
400 Purchased Property Services	101,128

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	79,920
600 Supplies	147,304
Total Support Services - Central	\$1,338,091
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$19,816,961
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	778,216
200 Personnel Services - Employee Benefits	315,098
300 Purchased Professional and Technical Services	29,750
400 Purchased Property Services	22,500
500 Other Purchased Services	175,450
600 Supplies	155,400
700 Property	4,244
800 Other Objects	24,300
Total Student Activities	\$1,504,958
Total Operation of Non-Instructional Services	\$1,504,958
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	100,000
Total Debt Service / Other Expenditures and Financing Uses	\$100,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,032,800
Total Interfund Transfers - Out	\$6,032,800
5900 Budgetary Reserve	
800 Other Objects	112,750
Total Budgetary Reserve	\$112,750
Total Other Expenditures and Financing Uses	\$6,245,550
TOTAL EXPENDITURES	\$64,497,548

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	10,521,400	10,621,400
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	1,315,000	525,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	725,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	155,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,716,400	\$11,801,400

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	\$12,716,400	\$11,801,400
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund

0510 Bonds Payable	59,957,645	56,233,347
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	951,671	951,671
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,855,257	4,855,257
0599 Other Noncurrent Liabilities		

Total General Fund	\$65,764,573	\$62,040,275
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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

06/30/2025 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	\$65,764,573	\$62,040,275
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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	\$65,764,573	\$62,040,275
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	294,000
0840 Assigned Fund Balance	12,595
0850 Unassigned Fund Balance	4,100,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,406,741
5900 Budgetary Reserve	112,750
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,519,491