FINAL GENERAL FUND BUDGET

Calendar Year 2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 12/18/2024

President of the Board - Original Signature Required	**Date** 1/29/2025
Asst. **Secretary of the Board - Original Signature Required**	**Date** 1/28/25
Chief School Administrator - Original Signature Required	**Date** 1/31/25
Ronald Joseph **Contact Person**	(412)529-3777 Extn : **Telephone** **Extension**
rjoseph1@pghschools.org **Email Address**	

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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Pittsburgh SD	Allegheny	102027451

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 [x]

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

Total Budgeted Expenditures	$752283642
Ending Unassigned Fund Balance	$38508675
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.11%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Wayne N. Walters	1/31/25

DUE DATE: AUGUST 15, 2025

Printed 1/27/2025 9:27:13 AM

FOR PUBLIC INSPECTION OF 2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Pittsburgh SD	Allegheny	102027451

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
	1/29/2025

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	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. (A x B x TR) - C: $811,927.25 C x 2%: $471,743.42	The School District has a lot of homes that are below the assessed value $43,750. With so many Homestead properties less then this and the calculation based on max, this is causing the difference to be outside the 2%.
5010	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1200, Object 100: $0.00 Function 1200, Object 200: $900,000.00 . Provide a justification.	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.
5190	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1800, Object 100: $0.00 Function 1800, Object 200: $1,594,000.00 . Provide a justification.	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.
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: $0.00 Function 1200, Object 200: $900,000.00	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.
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: $999,174.00 Function 1400, Object 200: $1,020,194.00	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.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: $0.00 Function 1800, Object 200: $1,594,000.00	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.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	.

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.	.
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	28,123,115	
0850 Unassigned Fund Balance	61,689,767	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$92,312,882**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	416,570,220	
7000 Revenue from State Sources	306,110,076	
8000 Revenue from Federal Sources	1,480,231	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$724,160,527**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$816,473,409**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	180,050,091
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	194,880,557
6400 Delinquencies on Taxes Levied / Assessed by the LEA	22,357,123
6500 Earnings on Investments	9,000,000
6910 Rentals	161,559
6940 Tuition from Patrons	6,987,379
6970 Services Provided Other Funds	2,298,026
6990 Refunds and Other Miscellaneous Revenue	357,622
REVENUE FROM LOCAL SOURCES	**$416,570,220**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	181,404,596
7112 Basic Education Funding-Social Security	7,900,971
7144 Reimbursement of CS Expenditures Subsidy	3,749,935
7160 Tuition for Orphans Subsidy	219,876
7220 Vocational Education	565,610
7271 Special Education funds for School-Aged Pupils	30,735,243
7311 Pupil Transportation Subsidy	13,650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,336,256
7330 Health Services (Medical, Dental, Nurse, Act 25)	502,238
7340 State Property Tax Reduction Allocation	23,587,171
7820 State Share of Retirement Contributions	41,458,180
REVENUE FROM STATE SOURCES	**$306,110,076**
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,480,231
REVENUE FROM FEDERAL SOURCES	**$1,480,231**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**724,160,527**

Act 1 Index (current): 5.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$180,050,091**
Amount of Tax Relief for Homestead Exclusions	**$23,587,171**
Total Approx. Tax Revenue:	**$203,637,262**
Approx. Tax Levy for Tax Rate Calculation:	**$217,189,419**

		Allegheny	Total
I.	**2024 Data**		
	a. Assessed Value	$21,232,766,439	$21,232,766,439
	b. Real Estate Mills	10.2500	
	2025 Data		
	c. 2022 STEB Market Value	$22,246,595,427	$22,246,595,427
	d. Assessed Value	$21,189,211,610	$21,189,211,610
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2024 Calculations**		
	f. 2024 Tax Levy	$217,635,856	$217,635,856
	(a * b)		
	2025 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2024 Tax Levy	$217,635,856	$217,635,856
	(f Total * g)		
	i. Base Mills Subject to Index	10.2500	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
	k. Tax Levy Needed	$217,189,419	$217,189,419
	(Approx. Tax Levy * g)		
	l. 2025 Real Estate Tax Rate	**10.2500**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$217,189,419	$217,189,419
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$193,602,248
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$180,050,091
	(n * Est. Pct. Collection)		

Act 1 Index (current): **5.3%**

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$180,050,091**
Amount of Tax Relief for Homestead Exclusions	**$23,587,171**
Total Approx. Tax Revenue:	**$203,637,262**
Approx. Tax Levy for Tax Rate Calculation:	**$217,189,419**

		Allegheny	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	10.7932	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$228,699,399	$228,699,399
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$43,750.00	
	Number of Homestead/Farmstead Properties	50788	50788
	Median Assessed Value of Homestead Properties		$87,500

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$180,050,091**
Amount of Tax Relief for Homestead Exclusions	**$23,587,171**
Total Approx. Tax Revenue:	**$203,637,262**
Approx. Tax Levy for Tax Rate Calculation:	**$217,189,419**

	Allegheny			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$23,587,171	Lowering RE Tax Rate	$0	$23,587,171
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$23,587,171**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	21,189,211,610	10.2500	217,189,419						93.00000%		
Totals:	**21,189,211,610**		**217,189,419**	-	23,587,171	=	193,602,248	X	93.00000%	=	180,050,091

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6160	Non-Real Estate Taxes – 1st Class SDs	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6161	Current 1st Class SD Earned Income Taxes	1.750%	0.000%	10,184,290,457	178,225,083
6162	Current 1st Class SD Liquor Sales Tax	0.000%	0.000%	0	0
6163	Current 1st Class SD Cigarette Tax	0.000	0.000	0	0
6164	Current 1st Class SD Sales and Use Tax	0.000	0.000	0	0
6165	Current 1st Class SD General Business Taxes	0.000	0.000	0	0
6166	Current 1st Class SD Business Use and Occupancy Taxes	0.000	0.000	0	0
6167	Current 1st Class SD Non-Business Income Taxes	0.000%	0.000%	0	0
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	0.000%	1,665,547,400	16,655,474
6169	Current 1st Class SD Mercantile Taxes	0.000%	0.000%	0	0
	Total Non-Real Estate Taxes – 1st Class SDs			**11,849,837,857**	**194,880,557**
	Total Act 511, Current Taxes				
		Act 511 Tax Limit -->	**22,246,595,427 X**	**12**	**266,959,145**
			Market Value	**Mills**	**(511 Limit)**

Tax Functio n	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
		2024 (Rebalanced)	2025				2024 (Rebalanced)	2025		
6111	Current Real Estate Taxes									
	Allegheny	10.2500	10.2500	0.00%	Yes	5.3%				
	Non-Real Estate Taxes – 1st Class SDs									
6161	Current 1st Class SD Earned Income Taxes	1.750%	1.750%	0.00%	Yes	5.3%				
6168	Current 1st Class SD Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	363,431,110
1200 Special Programs - Elementary / Secondary	99,360,068
1300 Vocational Education	8,267,087
1400 Other Instructional Programs - Elementary / Secondary	4,993,950
1800 Pre-Kindergarten	1,594,000
Total Instruction	**$477,646,215**
2000 Support Services	
2100 Support Services - Students	19,005,475
2200 Support Services - Instructional Staff	16,399,019
2300 Support Services - Administration	41,666,822
2400 Support Services - Pupil Health	12,342,228
2500 Support Services - Business	7,081,626
2600 Operation and Maintenance of Plant Services	68,048,727
2700 Student Transportation Services	41,440,774
2800 Support Services - Central	13,607,736
Total Support Services	**$219,592,407**
3000 Operation of Non-Instructional Services	
3200 Student Activities	5,116,690
3300 Community Services	660,806
Total Operation of Non-Instructional Services	**$5,777,496**
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	46,030,848
5200 Interfund Transfers - Out	79,200
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	**$46,610,048**
Total Estimated Expenditures and Other Financing Uses	**$752,283,642**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	113,023,518
200 Personnel Services - Employee Benefits	72,763,678
300 Purchased Professional and Technical Services	250,585
400 Purchased Property Services	15,600
500 Other Purchased Services	171,366,672
600 Supplies	5,788,588
700 Property	166,362
800 Other Objects	56,107
Total Regular Programs - Elementary / Secondary	**$363,431,110**
1200 Special Programs - Elementary / Secondary	
200 Personnel Services - Employee Benefits	900,000
300 Purchased Professional and Technical Services	94,260,068
500 Other Purchased Services	4,200,000
Total Special Programs - Elementary / Secondary	**$99,360,068**
1300 Vocational Education	
100 Personnel Services - Salaries	4,916,934
200 Personnel Services - Employee Benefits	3,126,967
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	6,527
500 Other Purchased Services	16,650
600 Supplies	165,705
700 Property	27,754
800 Other Objects	1,550
Total Vocational Education	**$8,267,087**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	999,174
200 Personnel Services - Employee Benefits	1,020,194
300 Purchased Professional and Technical Services	2,888,277
500 Other Purchased Services	50,452
600 Supplies	35,853
Total Other Instructional Programs - Elementary / Secondary	**$4,993,950**
1800 Pre-Kindergarten	
200 Personnel Services - Employee Benefits	1,594,000
Total Pre-Kindergarten	**$1,594,000**
Total Instruction	**$477,646,215**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	11,285,225
200 Personnel Services - Employee Benefits	7,304,797
300 Purchased Professional and Technical Services	151,752
500 Other Purchased Services	107,944
600 Supplies	155,092

Description	Amount
800 Other Objects	665
Total Support Services - Students	**$19,005,475**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	7,094,766
200 Personnel Services - Employee Benefits	5,003,757
300 Purchased Professional and Technical Services	894,423
500 Other Purchased Services	156,582
600 Supplies	2,887,291
700 Property	357,000
800 Other Objects	5,200
Total Support Services - Instructional Staff	**$16,399,019**
2300 Support Services - Administration	
100 Personnel Services - Salaries	18,879,780
200 Personnel Services - Employee Benefits	15,011,487
300 Purchased Professional and Technical Services	6,788,727
400 Purchased Property Services	25,100
500 Other Purchased Services	415,614
600 Supplies	384,526
700 Property	56,519
800 Other Objects	105,069
Total Support Services - Administration	**$41,666,822**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	6,671,394
200 Personnel Services - Employee Benefits	4,141,970
300 Purchased Professional and Technical Services	1,492,000
400 Purchased Property Services	1,000
500 Other Purchased Services	7,558
600 Supplies	28,306
Total Support Services - Pupil Health	**$12,342,228**
2500 Support Services - Business	
100 Personnel Services - Salaries	2,767,873
200 Personnel Services - Employee Benefits	1,748,033
300 Purchased Professional and Technical Services	109,000
400 Purchased Property Services	694,444
500 Other Purchased Services	862,689
600 Supplies	150,375
700 Property	714,244
800 Other Objects	34,968
Total Support Services - Business	**$7,081,626**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	30,771,795
200 Personnel Services - Employee Benefits	19,120,216
300 Purchased Professional and Technical Services	469,217
400 Purchased Property Services	4,408,999
500 Other Purchased Services	902,124

Description	Amount
600 Supplies	11,421,719
700 Property	950,912
800 Other Objects	3,745
Total Operation and Maintenance of Plant Services	**$68,048,727**
2700 Student Transportation Services	
100 Personnel Services - Salaries	633,264
200 Personnel Services - Employee Benefits	394,071
500 Other Purchased Services	40,403,479
600 Supplies	9,600
700 Property	360
Total Student Transportation Services	**$41,440,774**
2800 Support Services - Central	
100 Personnel Services - Salaries	6,952,218
200 Personnel Services - Employee Benefits	4,465,277
300 Purchased Professional and Technical Services	391,262
400 Purchased Property Services	55,900
500 Other Purchased Services	964,392
600 Supplies	762,233
700 Property	10,151
800 Other Objects	6,303
Total Support Services - Central	**$13,607,736**
Total Support Services	**$219,592,407**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	2,257,533
200 Personnel Services - Employee Benefits	1,033,879
300 Purchased Professional and Technical Services	202,878
400 Purchased Property Services	23,500
500 Other Purchased Services	1,174,078
600 Supplies	285,235
700 Property	132,837
800 Other Objects	6,750
Total Student Activities	**$5,116,690**
3300 Community Services	
100 Personnel Services - Salaries	307,823
200 Personnel Services - Employee Benefits	211,068
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,000
500 Other Purchased Services	27,465
600 Supplies	108,450
Total Community Services	**$660,806**
Total Operation of Non-Instructional Services	**$5,777,496**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
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 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	22,567,495
900 Other Uses of Funds	23,463,353
Total Debt Service / Other Expenditures and Financing Uses	**$46,030,848**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	79,200
Total Interfund Transfers - Out	**$79,200**
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	**$500,000**
Total Other Expenditures and Financing Uses	**$46,610,048**
TOTAL EXPENDITURES	**$752,283,642**

Cash and Short-Term Investments	06/30/2025 Estimate	06/30/Fina Projection
General Fund	81,234,874	77,543,558
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	31,230,910	41,579,554
Debt Service Fund	1,391,628	1,018,665
Food Service / Cafeteria Operations Fund		(3,552,970)
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	36,967,866	33,493,196
Private Purpose Trust Fund	40,466	36,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	1,017,084	1,048,790
Permanent Fund		
Total Cash and Short-Term Investments	**$155,125,590**	**$154,409,555**

Long-Term Investments	06/30/2025 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	06/30/2025 Estimate	06/30/Fina Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$155,125,590**	**$154,409,555**

Long-Term Indebtedness	06/30/2025 Estimate	06/30/Fina Projection
General Fund		
0510 Bonds Payable	319,748,619	313,758,443
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,023,388	1,023,888
0540 Accumulated Compensated Absences	17,004,978	17,107,274
0550 Authority Lease Obligations	5,232,193	3,879,840
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	951,772,399	949,627,192
Total General Fund	**$1,294,781,577**	**$1,285,396,637**
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	06/30/2025 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	06/30/2025 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	06/30/2025 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	06/30/2025 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	**$1,294,781,577**	**$1,285,396,637**

Short-Term Payables	06/30/2025 Estimate	06/30/Fina Projection
General Fund	10,326,321	10,657,947
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	5,328,094	5,541,575
Total Short-Term Payables	**$15,654,415**	**$16,199,522**
TOTAL INDEBTEDNESS	**$1,310,435,992**	**$1,301,596,159**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	1,885,041	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$1,885,041**	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$1,885,041**	

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	1,885,041	
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$1,885,041**	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$1,885,041**	
TOTAL EXPENDITURES	**$1,885,041**	

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	**$1,885,041**	**$0**
TOTAL REVENUES	**$1,885,041**	**$0**

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	1,885,041	0
Total Revenue from Local Sources	**$1,885,041**	**$0**
TOTAL REVENUES	**$1,885,041**	**$0**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	23,181,092
0850 Unassigned Fund Balance	38,508,675
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$64,189,767**
5900 Budgetary Reserve	**500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$64,689,767**