

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith Bielby

(412)429-2500

Extn :1105

Contact Person

Telephone

Extension

keith.bielby@carlynton.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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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	\$35983734
Ending Unassigned Fund Balance	\$9073309
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	25.21%

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
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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 : Carlynton SD	County : Allegheny	AUN Number : 103021603
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	

<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	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	622,500
0850 Unassigned Fund Balance	8,450,809
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,073,309</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,515,145
7000 Revenue from State Sources	11,494,657
8000 Revenue from Federal Sources	973,932
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,983,734</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,057,043</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,847,100
6113 Public Utility Realty Taxes	17,863
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,509,582
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,003,669
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	48,320
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,808
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	55,024
6940 Tuition from Patrons	3,098
6960 Services Provided Other Local Governmental Units / LEAs	5,881
6990 Refunds and Other Miscellaneous Revenue	151,800

REVENUE FROM LOCAL SOURCES \$23,515,145

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,500,000
7160 Tuition for Orphans Subsidy	13,560
7271 Special Education funds for School-Aged Pupils	1,210,000
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	62,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,500
7340 State Property Tax Reduction Allocation	845,007
7360 Safe Schools	299,229
7505 Ready to Learn Block Grant	189,030
7810 State Share of Social Security and Medicare Taxes	538,833
7820 State Share of Retirement Contributions	2,384,498

REVENUE FROM STATE SOURCES \$11,494,657

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	512,478
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,671
8517 Title IV - 21st Century Schools	37,783
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
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REVENUE FROM FEDERAL SOURCES	\$973,932
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,983,734
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Act 1 Index (current): 6.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$18,847,100

Amount of Tax Relief for Homestead Exclusions \$845,007

Total Approx. Tax Revenue: \$19,692,107

Approx. Tax Levy for Tax Rate Calculation: \$20,895,113

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$726,073,980	\$726,073,980
b. Real Estate Mills	26.7432	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$762,514,684	\$762,514,684
d. Assessed Value	\$732,950,990	\$732,950,990
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$19,417,542	\$19,417,542
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$19,417,542	\$19,417,542
(f Total * g)		
i. Base Mills Subject to Index	26.7432	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$20,895,113	\$20,895,113
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	28.5082	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,895,113	\$20,895,113
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,050,106
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,847,100
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$18,847,100	
Amount of Tax Relief for Homestead Exclusions		<u>\$845,007</u>	
Total Approx. Tax Revenue:		\$19,692,107	
Approx. Tax Levy for Tax Rate Calculation:		\$20,895,113	
	Allegheny		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	28.5082		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,895,113		\$20,895,113
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	\$9,377.03		
Number of Homestead/Farmstead Properties	3161		3161
Median Assessed Value of Homestead Properties			\$107,200

Act 1 Index (current): 6.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,847,100
Amount of Tax Relief for Homestead Exclusions	<u>\$845,007</u>
Total Approx. Tax Revenue:	\$19,692,107
Approx. Tax Levy for Tax Rate Calculation:	\$20,895,113

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$845,007	Lowering RE Tax Rate	\$0		\$845,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$845,007

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	732,950,990	28.5082	20,895,113			94.00000%	
Totals:	732,950,990		20,895,113	845,007 =	20,050,106 X	94.00000% =	18,847,100

	<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%	2,188,582	2,188,582
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	321,000	321,000
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 2,509,582 2,509,582

Total Act 511, Current Taxes 2,509,582

Act 511 Tax Limit -->	762,514,684 X	12	9,150,176
	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	26.7432	28.5082	6.60%	Yes	6.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%				

LEA : 103021603 Carlynton SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,944,184
1200 Special Programs - Elementary / Secondary	5,426,123
1300 Vocational Education	970,142
1400 Other Instructional Programs - Elementary / Secondary	59,112
Total Instruction	\$22,399,561
2000 Support Services	
2100 Support Services - Students	1,410,268
2200 Support Services - Instructional Staff	1,344,972
2300 Support Services - Administration	1,811,640
2400 Support Services - Pupil Health	634,303
2500 Support Services - Business	477,146
2600 Operation and Maintenance of Plant Services	2,900,950
2700 Student Transportation Services	2,255,422
2800 Support Services - Central	119,210
2900 Other Support Services	20,000
Total Support Services	\$10,973,911
3000 Operation of Non-Instructional Services	
3200 Student Activities	825,750
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$875,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	529,219
5200 Interfund Transfers - Out	305,550
5900 Budgetary Reserve	899,743
Total Other Expenditures and Financing Uses	\$1,734,512
Total Estimated Expenditures and Other Financing Uses	\$35,983,734

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,419,737
200 Personnel Services - Employee Benefits	5,520,556
300 Purchased Professional and Technical Services	990,650
400 Purchased Property Services	31,231
500 Other Purchased Services	793,907
600 Supplies	178,797
700 Property	5,743
800 Other Objects	3,563
Total Regular Programs - Elementary / Secondary	\$15,944,184
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,881,255
200 Personnel Services - Employee Benefits	1,401,133
300 Purchased Professional and Technical Services	662,698
500 Other Purchased Services	1,464,287
600 Supplies	14,750
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$5,426,123
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	260,513
200 Personnel Services - Employee Benefits	142,371
500 Other Purchased Services	561,278
600 Supplies	5,980
Total Vocational Education	\$970,142
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,612
500 Other Purchased Services	54,000
Total Other Instructional Programs - Elementary / Secondary	\$59,112
Total Instruction	\$22,399,561
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	654,133
200 Personnel Services - Employee Benefits	480,899
300 Purchased Professional and Technical Services	234,000
500 Other Purchased Services	1,400
600 Supplies	36,801
800 Other Objects	3,035
Total Support Services - Students	\$1,410,268
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	451,350
200 Personnel Services - Employee Benefits	398,886
300 Purchased Professional and Technical Services	33,000

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	28,615
600 Supplies	263,121
700 Property	170,000
Total Support Services - Instructional Staff	\$1,344,972
2300 Support Services - Administration	
100 Personnel Services - Salaries	852,064
200 Personnel Services - Employee Benefits	622,387
300 Purchased Professional and Technical Services	239,744
400 Purchased Property Services	3,234
500 Other Purchased Services	43,850
600 Supplies	30,939
800 Other Objects	19,422
Total Support Services - Administration	\$1,811,640
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	160,911
200 Personnel Services - Employee Benefits	148,872
300 Purchased Professional and Technical Services	316,000
600 Supplies	8,390
800 Other Objects	130
Total Support Services - Pupil Health	\$634,303
2500 Support Services - Business	
100 Personnel Services - Salaries	251,425
200 Personnel Services - Employee Benefits	127,797
300 Purchased Professional and Technical Services	30,825
500 Other Purchased Services	12,850
600 Supplies	53,506
800 Other Objects	743
Total Support Services - Business	\$477,146
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,031,520
200 Personnel Services - Employee Benefits	813,304
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	405,647
500 Other Purchased Services	112,767
600 Supplies	520,025
700 Property	3,500
800 Other Objects	987
Total Operation and Maintenance of Plant Services	\$2,900,950
2700 Student Transportation Services	
500 Other Purchased Services	2,252,722
600 Supplies	2,700
Total Student Transportation Services	\$2,255,422
2800 Support Services - Central	
100 Personnel Services - Salaries	51,350

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	48,281
500 Other Purchased Services	7,419
600 Supplies	12,045
800 Other Objects	115
Total Support Services - Central	\$119,210
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$10,973,911
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	353,159
200 Personnel Services - Employee Benefits	172,879
300 Purchased Professional and Technical Services	95,610
400 Purchased Property Services	26,700
500 Other Purchased Services	56,628
600 Supplies	78,701
700 Property	27,000
800 Other Objects	15,073
Total Student Activities	\$825,750
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	50,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$875,750
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	263,219
900 Other Uses of Funds	266,000
Total Debt Service / Other Expenditures and Financing Uses	\$529,219
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	305,550
Total Interfund Transfers - Out	\$305,550
5900 <u>Budgetary Reserve</u>	
800 Other Objects	899,743
Total Budgetary Reserve	\$899,743
Total Other Expenditures and Financing Uses	\$1,734,512
TOTAL EXPENDITURES	\$35,983,734

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	3,000,000	4,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	587,307	892,857
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 Cash and Short-Term Investments	\$3,587,307	\$4,992,857
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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	\$3,587,307	\$4,992,857
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	3,771,694	3,443,475
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	151,234	151,234
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,155,731	7,765,961
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,078,659	\$11,360,670

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

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

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$12,078,659	\$11,360,670

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	\$12,078,659	\$11,360,670
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Account Description	Amounts
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,073,309
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,073,309
5900 Budgetary Reserve	899,743
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,376,027