LEA Name : South Park SD | Class : 3 | AUN Number : 103028753 | County : Allegheny

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2024

President of the Board - Original Signature Required	Date: 7/11/2024
Secretary of the Board - Original Signature Required	Date: 6/26/24
Chief School Administrator - Original Signature Required	Date: 7-15-24
Chelsea Campolongo (Contact Person)	(412)655-3111 Extn :1006 (Telephone / Extension)
chelsea.campolongo@sparksd.org (Email Address)	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
South Park SD	Allegheny	103028753

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 [x]

No [ ]

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

Total Budgeted Expenditures	$44683325
Ending Unassigned Fund Balance	$2152845
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.81%

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 F Pleban	7-11-24

DUE DATE: AUGUST 15, 2024

Printed 6/26/2024 11:50:18 AM

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 :	County :	AUN Number :
South Park SD	Allegheny	103028753

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
	7/11/2024

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

Val Number	Description	Justification
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.	Unassigned Fund Balance is equal to or less than the state-recommended 8%.
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 are assigned for Capital Project expenses and future retirement and health benefit costs stabilization.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	5,418	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,053,286	
0850 Unassigned Fund Balance	3,327,154	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,380,440**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,285,864	
7000 Revenue from State Sources	15,610,719	
8000 Revenue from Federal Sources	612,432	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$43,509,015**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$52,889,455**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,889,702
6112	Interim Real Estate Taxes	205,000
6113	Public Utility Realty Taxes	21,000
6120	Current Per Capita Taxes, Section 679	37,000
6140	Current Act 511 Taxes - Flat Rate Assessments	52,700
6150	Current Act 511 Taxes - Proportional Assessments	2,915,700
6400	Delinquencies on Taxes Levied / Assessed by the LEA	858,382
6500	Earnings on Investments	785,000
6700	Revenues from LEA Activities	52,998
6800	Revenues from Intermediary Sources / Pass-Through Funds	342,382
6910	Rentals	24,000
6990	Refunds and Other Miscellaneous Revenue	102,000
REVENUE FROM LOCAL SOURCES		**$27,285,864**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,397,413
7271	Special Education funds for School-Aged Pupils	1,538,074
7311	Pupil Transportation Subsidy	732,963
7312	Nonpublic and Charter School Pupil Transportation Subsidy	23,100
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	507,970
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340	State Property Tax Reduction Allocation	1,317,334
7360	Safe Schools	92,958
7505	Ready to Learn Block Grant	308,092
7810	State Share of Social Security and Medicare Taxes	638,710
7820	State Share of Retirement Contributions	3,021,105
REVENUE FROM STATE SOURCES		**$15,610,719**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	262,779
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	46,101
8516	Title III - Language Instruction for English Learners and Immigrant Students	9,207
8517	Title IV - 21st Century Schools	20,020

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	274,325
REVENUE FROM FEDERAL SOURCES	**$612,432**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**43,509,015**

Act 1 Index (current): 7.1%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$21,889,702**
Amount of Tax Relief for Homestead Exclusions	**$1,317,334**
Total Approx. Tax Revenue:	**$23,207,036**
Approx. Tax Levy for Tax Rate Calculation:	**$24,262,514**

		Allegheny	Total
	2023-24 Data		
	a. Assessed Value	$848,212,000	$848,212,000
	b. Real Estate Mills	27.1300	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$889,838,008	$889,838,008
	d. Assessed Value	$862,513,830	$862,513,830
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$23,011,992	$23,011,992
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$23,011,992	$23,011,992
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	27.1300	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.40000%	95.40000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$24,262,514	$24,262,514
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**28.1300**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$24,262,514	$24,262,514
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$22,945,180
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$21,889,702

Act 1 Index (current): 7.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$21,889,702**
Amount of Tax Relief for Homestead Exclusions	**$1,317,334**
Total Approx. Tax Revenue:	**$23,207,036**
Approx. Tax Levy for Tax Rate Calculation:	**$24,262,514**

		Allegheny	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	29.0562	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$25,061,374	$25,061,374
	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	$11,360.82	
	Number of Homestead/Farmstead Properties	4122	4122
	Median Assessed Value of Homestead Properties		$142,250

Act 1 Index (current): 7.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$21,889,702**
Amount of Tax Relief for Homestead Exclusions	**$1,317,334**
Total Approx. Tax Revenue:	**$23,207,036**
Approx. Tax Levy for Tax Rate Calculation:	**$24,262,514**

	Allegheny		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,317,334	Lowering RE Tax Rate	$1,317,334
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			**$1,317,334**

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	862,513,830	28.1300	24,262,514						95.40000%		
Totals:	**862,513,830**		**24,262,514**	-	1,317,334	=	22,945,180	X	95.40000%	=	21,889,702

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			37,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	37,000	37,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	15,700	15,700
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**52,700**	**52,700**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,667,700	2,667,700
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	218,000	218,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	30,000	30,000
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,915,700**	**2,915,700**
	Total Act 511, Current Taxes				**2,968,400**

Act 511 Tax Limit	**-->**	**889,838,008** **X**	**12**	**10,678,056**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	27.1300	28.1300	3.69%	Yes	7.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	7.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	7.1%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	7.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	7.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,542,421
1200 Special Programs - Elementary / Secondary	7,281,957
1300 Vocational Education	818,596
1400 Other Instructional Programs - Elementary / Secondary	47,461
Total Instruction	**$24,690,435**
2000 Support Services	
2100 Support Services - Students	1,782,632
2200 Support Services - Instructional Staff	1,475,232
2300 Support Services - Administration	2,479,870
2400 Support Services - Pupil Health	390,862
2500 Support Services - Business	543,854
2600 Operation and Maintenance of Plant Services	4,024,126
2700 Student Transportation Services	1,919,120
2900 Other Support Services	25,000
Total Support Services	**$12,640,696**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,259,767
3300 Community Services	1,000
Total Operation of Non-Instructional Services	**$1,260,767**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,091,427
Total Other Expenditures and Financing Uses	**$6,091,427**
Total Estimated Expenditures and Other Financing Uses	**$44,683,325**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,084,610
200 Personnel Services - Employee Benefits	6,096,288
300 Purchased Professional and Technical Services	137,480
400 Purchased Property Services	25,480
500 Other Purchased Services	456,881
600 Supplies	537,484
700 Property	194,313
800 Other Objects	9,885
Total Regular Programs - Elementary / Secondary	**$16,542,421**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,227,623
200 Personnel Services - Employee Benefits	1,802,275
300 Purchased Professional and Technical Services	1,231,882
500 Other Purchased Services	1,944,234
600 Supplies	75,943
Total Special Programs - Elementary / Secondary	**$7,281,957**
1300 Vocational Education	
100 Personnel Services - Salaries	172,955
200 Personnel Services - Employee Benefits	91,650
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	516,507
600 Supplies	33,984
Total Vocational Education	**$818,596**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,536
200 Personnel Services - Employee Benefits	5,719
300 Purchased Professional and Technical Services	9,050
500 Other Purchased Services	431
600 Supplies	18,725
Total Other Instructional Programs - Elementary / Secondary	**$47,461**
Total Instruction	**$24,690,435**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	961,441
200 Personnel Services - Employee Benefits	680,605
300 Purchased Professional and Technical Services	70,129
400 Purchased Property Services	10,478
500 Other Purchased Services	8,497
600 Supplies	49,602
800 Other Objects	1,880
Total Support Services - Students	**$1,782,632**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	708,278
200 Personnel Services - Employee Benefits	454,344
300 Purchased Professional and Technical Services	225,581
500 Other Purchased Services	21,692
600 Supplies	63,937
800 Other Objects	1,400
Total Support Services - Instructional Staff	**$1,475,232**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,158,123
200 Personnel Services - Employee Benefits	773,502
300 Purchased Professional and Technical Services	248,731
400 Purchased Property Services	40,547
500 Other Purchased Services	18,279
600 Supplies	54,573
700 Property	3,814
800 Other Objects	182,301
Total Support Services - Administration	**$2,479,870**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	252,569
200 Personnel Services - Employee Benefits	129,508
300 Purchased Professional and Technical Services	1,735
400 Purchased Property Services	300
500 Other Purchased Services	950
600 Supplies	5,800
Total Support Services - Pupil Health	**$390,862**
2500 Support Services - Business	
100 Personnel Services - Salaries	291,511
200 Personnel Services - Employee Benefits	206,119
300 Purchased Professional and Technical Services	11,860
500 Other Purchased Services	5,434
600 Supplies	4,380
800 Other Objects	24,550
Total Support Services - Business	**$543,854**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,419,319
200 Personnel Services - Employee Benefits	1,010,951
300 Purchased Professional and Technical Services	32,385
400 Purchased Property Services	366,026
500 Other Purchased Services	268,596
600 Supplies	874,704
700 Property	49,625
800 Other Objects	2,520
Total Operation and Maintenance of Plant Services	**$4,024,126**
2700 Student Transportation Services	
500 Other Purchased Services	1,918,620

Description	Amount
600 Supplies	500
Total Student Transportation Services	**$1,919,120**
2900 Other Support Services	
500 Other Purchased Services	24,500
600 Supplies	500
Total Other Support Services	**$25,000**
Total Support Services	**$12,640,696**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	537,925
200 Personnel Services - Employee Benefits	241,607
300 Purchased Professional and Technical Services	108,529
400 Purchased Property Services	41,203
500 Other Purchased Services	145,573
600 Supplies	140,510
700 Property	33,253
800 Other Objects	11,167
Total Student Activities	**$1,259,767**
3300 Community Services	
600 Supplies	1,000
Total Community Services	**$1,000**
Total Operation of Non-Instructional Services	**$1,260,767**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,130,017
900 Other Uses of Funds	2,961,410
Total Debt Service / Other Expenditures and Financing Uses	**$6,091,427**
Total Other Expenditures and Financing Uses	**$6,091,427**
TOTAL EXPENDITURES	**$44,683,325**

Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	11,633,906	10,459,600
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,072,733	1,097,733
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,964,805	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	181,817	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	93,885	98,885
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$22,947,146**	**$11,856,218**

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	**$22,947,146**	**$11,856,218**

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General 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 General Fund		
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		

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		

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	81,840,000	78,950,000
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	**$81,840,000**	**$78,950,000**
TOTAL INDEBTEDNESS	**$81,840,000**	**$78,950,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	5,418
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	6,053,285
0850	Unassigned Fund Balance	2,152,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$8,206,130**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$8,211,548**