

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2024

President of the Board - Original Signature Required

Vai Fari

Date

5/20/24

Secretary of the Board - Original Signature Required

Deborah J. ...

Date

5/20/2024

Chief School Administrator - Original Signature Required

Melissa R Friez

Date

5/20/2024

Melissa R Friez

(412)344-2098

Extn :

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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.

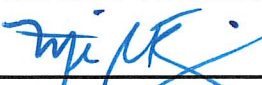
Total Budgeted Expenditures	\$122223423
Ending Unassigned Fund Balance	\$3434697
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.81%

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 <i>5/20/2024</i>
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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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 <i>Kevin</i>	DATE <i>5/20/24</i>
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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>
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.	For unknown expenses

<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	85,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,434,697
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,434,697</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	91,975,637
7000 Revenue from State Sources	29,589,786
8000 Revenue from Federal Sources	658,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$122,223,423</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$125,658,120</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,648,513
6113 Public Utility Realty Taxes	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	10,818,424
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	2,081,700
6700 Revenues from LEA Activities	286,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	58,000
6940 Tuition from Patrons	174,000
6990 Refunds and Other Miscellaneous Revenue	238,850
REVENUE FROM LOCAL SOURCES	\$91,975,637
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,172,787
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	3,991,913
7311 Pupil Transportation Subsidy	121,382
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,494,547
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,304
7340 State Property Tax Reduction Allocation	2,609,646
7501 PA Accountability Grants	418,618
7810 State Share of Social Security and Medicare Taxes	2,145,982
7820 State Share of Retirement Contributions	9,509,607
REVENUE FROM STATE SOURCES	\$29,589,786
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	215,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	27,000
8517 Title IV - 21st Century Schools	14,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	75,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES	\$658,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	122,223,423

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$76,648,513
Amount of Tax Relief for Homestead Exclusions	<u>\$2,609,646</u>
Total Approx. Tax Revenue:	\$79,258,159
Approx. Tax Levy for Tax Rate Calculation:	\$80,336,786

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$2,763,484,956	\$2,763,484,956
b. Real Estate Mills	27.5900	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$3,067,102,204	\$3,067,102,204
d. Assessed Value	\$2,741,823,036	\$2,741,823,036
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$76,244,550	\$76,244,550
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$76,244,550	\$76,244,550
(f Total * g)		
i. Base Mills Subject to Index	27.5900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.61229%	98.61229%
k. Tax Levy Needed	\$80,336,786	\$80,336,786
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	29.3005	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$80,336,786	\$80,336,786
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,727,140
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,648,513
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$76,648,513	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,609,646</u>	
Total Approx. Tax Revenue:	\$79,258,159	
Approx. Tax Levy for Tax Rate Calculation:	\$80,336,786	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	29.3005	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$80,336,786	\$80,336,786
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	\$9,970.32	
Number of Homestead/Farmstead Properties	8933	8933
Median Assessed Value of Homestead Properties		\$201,300

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,648,513
Amount of Tax Relief for Homestead Exclusions	<u>\$2,609,646</u>
Total Approx. Tax Revenue:	\$79,258,159
Approx. Tax Levy for Tax Rate Calculation:	\$80,336,786
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,609,646	Lowering RE Tax Rate	\$0	\$2,609,646
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,609,646

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	2,741,823,036	29.3005	80,336,786			98.61229%	
Totals:	2,741,823,036		80,336,786	- 2,609,646	= 77,727,140	X 98.61229%	= 76,648,513

	<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	\$5.00	\$0.00	25,000
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 25,000 25,000

	<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%	9,778,110	9,778,110
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,040,314	1,040,314
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 10,818,424 10,818,424

Total Act 511, Current Taxes 10,843,424

Act 511 Tax Limit -->	3,067,102,204	12	36,805,226
	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	27.5900	29.3005	6.20%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	57,764,521
1200 Special Programs - Elementary / Secondary	14,030,743
1300 Vocational Education	475,000
1400 Other Instructional Programs - Elementary / Secondary	650,902
1600 Adult Education Programs	324,143
Total Instruction	\$73,245,309
2000 Support Services	
2100 Support Services - Students	4,860,326
2200 Support Services - Instructional Staff	2,537,385
2300 Support Services - Administration	7,044,592
2400 Support Services - Pupil Health	1,449,545
2500 Support Services - Business	901,594
2600 Operation and Maintenance of Plant Services	11,469,898
2700 Student Transportation Services	2,689,863
2800 Support Services - Central	2,898,725
2900 Other Support Services	82,000
Total Support Services	\$33,933,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,652,573
3300 Community Services	354,210
Total Operation of Non-Instructional Services	\$3,006,783
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	12,037,403
Total Other Expenditures and Financing Uses	\$12,037,403
Total Estimated Expenditures and Other Financing Uses	\$122,223,423

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,477,809
200 Personnel Services - Employee Benefits	21,717,853
300 Purchased Professional and Technical Services	997,748
400 Purchased Property Services	33,186
500 Other Purchased Services	759,185
600 Supplies	756,704
800 Other Objects	22,036
Total Regular Programs - Elementary / Secondary	\$57,764,521
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,181,880
200 Personnel Services - Employee Benefits	3,406,975
300 Purchased Professional and Technical Services	1,662,275
500 Other Purchased Services	2,691,023
600 Supplies	88,590
Total Special Programs - Elementary / Secondary	\$14,030,743
1300 <u>Vocational Education</u>	
500 Other Purchased Services	475,000
Total Vocational Education	\$475,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	157,007
200 Personnel Services - Employee Benefits	101,075
300 Purchased Professional and Technical Services	367,220
500 Other Purchased Services	18,000
600 Supplies	7,600
Total Other Instructional Programs - Elementary / Secondary	\$650,902
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	176,631
200 Personnel Services - Employee Benefits	119,837
400 Purchased Property Services	6,000
500 Other Purchased Services	7,000
600 Supplies	14,000
800 Other Objects	675
Total Adult Education Programs	\$324,143
Total Instruction	\$73,245,309
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,913,480
200 Personnel Services - Employee Benefits	1,898,897
300 Purchased Professional and Technical Services	22,200
600 Supplies	25,449
800 Other Objects	300

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$4,860,326
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,335,786
200 Personnel Services - Employee Benefits	1,019,126
300 Purchased Professional and Technical Services	39,575
400 Purchased Property Services	250
500 Other Purchased Services	45,500
600 Supplies	96,833
800 Other Objects	315
Total Support Services - Instructional Staff	\$2,537,385
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,653,168
200 Personnel Services - Employee Benefits	2,450,271
300 Purchased Professional and Technical Services	539,084
500 Other Purchased Services	270,364
600 Supplies	51,026
800 Other Objects	80,679
Total Support Services - Administration	\$7,044,592
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	879,086
200 Personnel Services - Employee Benefits	552,780
300 Purchased Professional and Technical Services	7,126
400 Purchased Property Services	900
600 Supplies	9,653
Total Support Services - Pupil Health	\$1,449,545
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	394,193
200 Personnel Services - Employee Benefits	240,140
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	250,000
500 Other Purchased Services	5,000
600 Supplies	7,261
Total Support Services - Business	\$901,594
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,324,845
200 Personnel Services - Employee Benefits	3,023,995
300 Purchased Professional and Technical Services	535,400
400 Purchased Property Services	729,546
500 Other Purchased Services	835,367
600 Supplies	1,954,915
700 Property	64,560
800 Other Objects	1,270
Total Operation and Maintenance of Plant Services	\$11,469,898
2700 <u>Student Transportation Services</u>	

2024-2025 Final General Fund Budget

LEA : 103026402 Mt Lebanon SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	489,781
200 Personnel Services - Employee Benefits	294,720
500 Other Purchased Services	1,863,362
600 Supplies	42,000
Total Student Transportation Services	\$2,689,863
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	672,565
200 Personnel Services - Employee Benefits	529,352
300 Purchased Professional and Technical Services	489,371
400 Purchased Property Services	8,000
500 Other Purchased Services	12,000
600 Supplies	1,157,437
800 Other Objects	30,000
Total Support Services - Central	\$2,898,725
2900 <u>Other Support Services</u>	
500 Other Purchased Services	82,000
Total Other Support Services	\$82,000
Total Support Services	\$33,933,928
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,263,525
200 Personnel Services - Employee Benefits	885,350
300 Purchased Professional and Technical Services	181,334
400 Purchased Property Services	23,646
500 Other Purchased Services	54,655
600 Supplies	211,284
800 Other Objects	32,779
Total Student Activities	\$2,652,573
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	184,090
200 Personnel Services - Employee Benefits	165,155
300 Purchased Professional and Technical Services	4,715
600 Supplies	250
Total Community Services	\$354,210
Total Operation of Non-Instructional Services	\$3,006,783
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,037,403
Total Interfund Transfers - Out	\$12,037,403
Total Other Expenditures and Financing Uses	\$12,037,403
TOTAL EXPENDITURES	\$122,223,423

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	6,000,000	
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	100,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$6,310,000	\$210,000

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	\$6,310,000	\$210,000
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	106,770,000	98,815,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$112,470,000	\$104,515,000

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	\$112,470,000	\$104,515,000
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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	\$112,470,000	\$104,515,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	85,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,434,697
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,434,697

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,519,697
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