

FINAL GENERAL FUND BUDGET

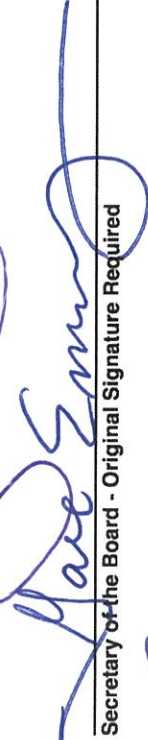
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 07/01/2024



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

8/29/24

Date

8-29-24

Date

8-28-24

Date

Jon Drager

Contact Person

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Telephone

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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 : Steel Valley SD	COUNTY : Allegheny	AUN : 103028833
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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	\$45461319
Ending Unassigned Fund Balance	\$3524544
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.75%

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 8-28-24
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DUE DATE: AUGUST 15, 2024

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Steel Valley SD	County : Allegheny	AUN Number : 103028833
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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 8/29/24
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$63.00 Approved Referendum Exception Amt: \$0.00	I completed the section as we did when we passed the resolution in May. Those amounts were entered.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is used for unknown items, like student placements, additional costs for rising special education costs in IEPs, one time repairs, from aging buildings, etc. that will be transferred later in the year when appropriate.
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.	Budgetary reserve is used for unknown items, like student placements, additional costs for rising special education costs in IEPs, one time repairs, from aging buildings, etc. that will be transferred later in the year when appropriate.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,075,380
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,075,380</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,423,561
7000 Revenue from State Sources	21,577,440
8000 Revenue from Federal Sources	909,482
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,910,483</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,985,863</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,518,561
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6115 Payments in Lieu of Current Taxes - Federal	1,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,500
6150 Current Act 511 Taxes - Proportional Assessments	2,387,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	295,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	830,000
6910 Rentals	85,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	391,000
REVENUE FROM LOCAL SOURCES	\$22,423,561
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,269,305
7112 Basic Education Funding-Social Security	666,693
7271 Special Education funds for School-Aged Pupils	1,984,711
7311 Pupil Transportation Subsidy	215,230
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,346
7340 State Property Tax Reduction Allocation	1,466,914
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	351,241
7820 State Share of Retirement Contributions	3,490,000
REVENUE FROM STATE SOURCES	\$21,577,440
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	705,745
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	76,032
8517 Title IV - 21st Century Schools	55,705
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,000
REVENUE FROM FEDERAL SOURCES	\$909,482
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,910,483

Act 1 Index (current): 7.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,518,561
Amount of Tax Relief for Homestead Exclusions	<u>\$1,466,914</u>
Total Approx. Tax Revenue:	\$18,985,475
Approx. Tax Levy for Tax Rate Calculation:	\$20,954,993

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$708,877,588	\$708,877,588
b. Real Estate Mills	27.6980	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$725,778,382	\$725,778,382
d. Assessed Value	\$705,080,528	\$705,080,528
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$19,634,491	\$19,634,491
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$19,634,491	\$19,634,491
(f Total * g)		
i. Base Mills Subject to Index	27.6980	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.89373%	89.89373%
k. Tax Levy Needed	\$20,954,993	\$20,954,993
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	29.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,954,993	\$20,954,993
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,488,079
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,518,561
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,518,561	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,466,914</u>	
Total Approx. Tax Revenue:	\$18,985,475	
Approx. Tax Levy for Tax Rate Calculation:	\$20,954,993	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.7199	
q. Mills In Excess of Index (if l > p), (l - p))	0.0001	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,954,923	\$20,954,923
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$70	\$70
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$63	\$63

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$13,401.00	
Number of Homestead/Farmstead Properties	3683	3683
Median Assessed Value of Homestead Properties		\$74,900

Act 1 Index (current): 7.3%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$17,518,561			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,466,914</u>			
Total Approx. Tax Revenue:	\$18,985,475			
Approx. Tax Levy for Tax Rate Calculation:	\$20,954,993			
	Allegheny		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,466,914	Lowering RE Tax Rate	\$0	\$1,466,914
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,466,914

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	705,080,528	29.7200	20,954,993			89.89373%	
Totals:	705,080,528		20,954,993	- 1,466,914	= 19,488,079	X 89.89373%	= 17,518,561

	<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	\$1.00	\$0.00	31,500
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 31,500 31,500

	<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%	1,980,000	1,980,000
6152 Current Act 511 Occupation Taxes	0.00000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	345,000	345,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	62,500	62,500
6155 Current Act 511 Business Privilege Taxes	0.00000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.00000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,387,500 2,387,500

Total Act 511, Current Taxes 2,419,000

Act 511 Tax Limit -->	725,778,382	X	12	8,709,341
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index		2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	27.6980	29.7200	7.31%	No	7.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					7.3%				
6141	Current Act 511 Per Capita Taxes					7.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					7.3%				
6143	Current Act 511 Local Services Taxes	\$1.00	\$1.00	0.00%	Yes	7.3%				
6144	Current Act 511 Trailer Taxes					7.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					7.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					7.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					7.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6152	Current Act 511 Occupation Taxes					7.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	7.3%				
6155	Current Act 511 Business Privilege Taxes					7.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					7.3%				
6157	Current Act 511 Mercantile Taxes					7.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,166,398
1200 Special Programs - Elementary / Secondary	8,847,544
1300 Vocational Education	283,020
1400 Other Instructional Programs - Elementary / Secondary	65,080
1500 Nonpublic School Programs	45,000
Total Instruction	\$28,407,042
2000 Support Services	
2100 Support Services - Students	825,138
2200 Support Services - Instructional Staff	1,530,337
2300 Support Services - Administration	2,877,114
2400 Support Services - Pupil Health	644,933
2500 Support Services - Business	362,627
2600 Operation and Maintenance of Plant Services	4,408,390
2700 Student Transportation Services	1,033,575
2800 Support Services - Central	266,400
2900 Other Support Services	19,500
Total Support Services	\$11,968,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	888,483
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$906,483
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,659,780
5900 Budgetary Reserve	1,130,000
Total Other Expenditures and Financing Uses	\$3,789,780
Total Estimated Expenditures and Other Financing Uses	\$45,461,319

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,638,366
200 Personnel Services - Employee Benefits	6,707,017
400 Purchased Property Services	111,000
500 Other Purchased Services	2,296,514
600 Supplies	413,501
Total Regular Programs - Elementary / Secondary	\$19,166,398
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,682,444
200 Personnel Services - Employee Benefits	2,357,877
300 Purchased Professional and Technical Services	467,750
500 Other Purchased Services	3,311,923
600 Supplies	27,550
Total Special Programs - Elementary / Secondary	\$8,847,544
1300 <u>Vocational Education</u>	
500 Other Purchased Services	283,020
Total Vocational Education	\$283,020
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,101
200 Personnel Services - Employee Benefits	17,979
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$65,080
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
Total Instruction	\$28,407,042
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	217,799
200 Personnel Services - Employee Benefits	157,803
300 Purchased Professional and Technical Services	401,806
500 Other Purchased Services	1,700
600 Supplies	45,280
800 Other Objects	750
Total Support Services - Students	\$825,138
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	640,868
200 Personnel Services - Employee Benefits	513,369
300 Purchased Professional and Technical Services	86,800
400 Purchased Property Services	10,000
500 Other Purchased Services	500
600 Supplies	78,800

<u>Description</u>	<u>Amount</u>
700 Property	200,000
Total Support Services - Instructional Staff	\$1,530,337
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,096,623
200 Personnel Services - Employee Benefits	782,461
300 Purchased Professional and Technical Services	577,500
500 Other Purchased Services	134,400
600 Supplies	229,000
800 Other Objects	57,130
Total Support Services - Administration	\$2,877,114
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	260,439
200 Personnel Services - Employee Benefits	167,667
300 Purchased Professional and Technical Services	205,000
600 Supplies	11,827
Total Support Services - Pupil Health	\$644,933
2500 Support Services - Business	
100 Personnel Services - Salaries	183,268
200 Personnel Services - Employee Benefits	116,909
300 Purchased Professional and Technical Services	46,200
500 Other Purchased Services	5,750
600 Supplies	5,500
800 Other Objects	5,000
Total Support Services - Business	\$362,627
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,411,862
200 Personnel Services - Employee Benefits	1,020,693
300 Purchased Professional and Technical Services	96,000
400 Purchased Property Services	546,150
500 Other Purchased Services	386,435
600 Supplies	701,250
700 Property	245,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,408,390
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,461
200 Personnel Services - Employee Benefits	1,114
400 Purchased Property Services	82,500
500 Other Purchased Services	947,500
Total Student Transportation Services	\$1,033,575
2800 Support Services - Central	
300 Purchased Professional and Technical Services	15,900
500 Other Purchased Services	90,000
600 Supplies	60,400

<u>Description</u>	<u>Amount</u>
700 Property	100,000
800 Other Objects	100
Total Support Services - Central	\$266,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,500
Total Other Support Services	\$19,500
Total Support Services	\$11,968,014
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	443,286
200 Personnel Services - Employee Benefits	188,523
300 Purchased Professional and Technical Services	56,750
400 Purchased Property Services	10,000
500 Other Purchased Services	70,300
600 Supplies	96,624
700 Property	15,000
800 Other Objects	8,000
Total Student Activities	\$888,483
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	12,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$906,483
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	571,610
900 Other Uses of Funds	2,088,170
Total Debt Service / Other Expenditures and Financing Uses	\$2,659,780
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,130,000
Total Budgetary Reserve	\$1,130,000
Total Other Expenditures and Financing Uses	\$3,789,780
TOTAL EXPENDITURES	\$45,461,319

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	4,100,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	50,000	
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	20,487	20,487
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	35,000	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	190,000
Other Agency Fund	50,000	36,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,555,487	\$3,881,487

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	\$4,555,487	\$3,881,487
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	19,766,000	17,686,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	900,000	870,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,100,000	4,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,766,000	\$22,856,000

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

\$24,766,000

\$22,856,000

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	\$24,766,000	\$22,856,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,524,544
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,524,544
5900 Budgetary Reserve	1,130,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,754,544