

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 17, 2024

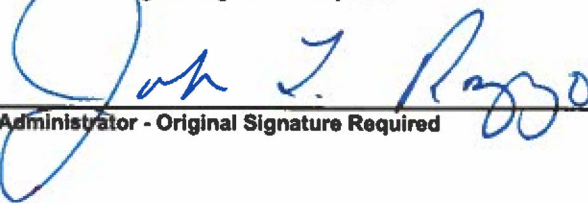
Date



Secretary of the Board - Original Signature Required

6-17-2024

Date



Chief School Administrator - Original Signature Required

6-17-24

Date

Scott Burchill

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 : Upper St. Clair SD	COUNTY : Allegheny	AUN : 103029203
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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	\$104452426
Ending Unassigned Fund Balance	\$7574612
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.25%

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 6-17-24
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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 : Upper St. Clair SD	County : Allegheny	AUN Number : 103029203
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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 May 13, 2024
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Utilizing Budgetary Reserve is a sound management practice to provide for operating contingencies.
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 serves as a level of protection against unforeseen expenditures and circumstances that would negatively impact the education of the children enrolled in the Upper St. Clair School District.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been Assigned for Post Employment Benefits, Security, and Capital Expenditures.

<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	398,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	7,569,398
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,119,398</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	81,973,893
7000 Revenue from State Sources	21,874,336
8000 Revenue from Federal Sources	509,411
9000 Other Financing Sources	100,000
Total Estimated Revenues And Other Financing Sources	<u>\$104,457,640</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$115,577,038</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	69,078,904
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	68,805
6150 Current Act 511 Taxes - Proportional Assessments	8,891,184
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	1,250,000
6700 Revenues from LEA Activities	195,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	625,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	415,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$81,973,893
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,835,554
7271 Special Education funds for School-Aged Pupils	2,290,891
7311 Pupil Transportation Subsidy	925,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	908,154
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,000
7340 State Property Tax Reduction Allocation	2,126,646
7505 Ready to Learn Block Grant	332,045
7810 State Share of Social Security and Medicare Taxes	1,760,614
7820 State Share of Retirement Contributions	7,538,432
REVENUE FROM STATE SOURCES	\$21,874,336
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	98,229
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,182
8517 Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
REVENUE FROM FEDERAL SOURCES	\$509,411

Amount

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets 100,000

OTHER FINANCING SOURCES \$100,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 104,457,640

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$69,078,904
Amount of Tax Relief for Homestead Exclusions	<u>\$2,126,646</u>
Total Approx. Tax Revenue:	\$71,205,550
Approx. Tax Levy for Tax Rate Calculation:	\$72,259,435

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$2,369,785,710	\$2,369,785,710
b. Real Estate Mills	29.6339	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$2,431,125,394	\$2,431,125,394
d. Assessed Value	\$2,361,650,989	\$2,361,650,989
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$70,225,993	\$70,225,993
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$70,225,993	\$70,225,993
(f Total * g)		
i. Base Mills Subject to Index	29.6339	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.49730%	98.49730%
k. Tax Levy Needed	\$72,259,435	\$72,259,435
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	30.5970	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,259,435	\$72,259,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,132,789
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$69,078,904
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,078,904	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,126,646</u>	
Total Approx. Tax Revenue:	\$71,205,550	
Approx. Tax Levy for Tax Rate Calculation:	\$72,259,435	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.2044	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$73,693,902	\$73,693,902
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	\$11,582.24	
Number of Homestead/Farmstead Properties	6001	6001
Median Assessed Value of Homestead Properties		\$245,100

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$69,078,904	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,126,646</u>	
Total Approx. Tax Revenue:	\$71,205,550	
Approx. Tax Levy for Tax Rate Calculation:	\$72,259,435	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,126,646	Lowering RE Tax Rate	\$0	\$2,126,646
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,126,646

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	2,361,650,989	30.5970	72,259,435			98.49730%	
Totals:	2,361,650,989		72,259,435	- 2,126,646	= 70,132,789	X 98.49730%	= 69,078,904

	<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%	1,533,236,800	7,666,184
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000,000	800,000
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	0.00150	0.000	28,333,333	425,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,721,570,133 8,891,184

Total Act 511, Current Taxes 8,891,184

Act 511 Tax Limit -->	2,431,125,394 X	12	29,173,505
	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	29.6339	30.5970	3.25%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.00150	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,386,479
1200 Special Programs - Elementary / Secondary	12,743,079
1300 Vocational Education	326,920
1400 Other Instructional Programs - Elementary / Secondary	292,456
Total Instruction	\$55,748,934
2000 Support Services	
2100 Support Services - Students	3,159,559
2200 Support Services - Instructional Staff	4,759,654
2300 Support Services - Administration	6,162,648
2400 Support Services - Pupil Health	886,813
2500 Support Services - Business	1,143,759
2600 Operation and Maintenance of Plant Services	10,290,540
2700 Student Transportation Services	6,144,762
2800 Support Services - Central	494,833
2900 Other Support Services	367,328
Total Support Services	\$33,409,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,486,806
Total Operation of Non-Instructional Services	\$2,486,806
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,851,790
5200 Interfund Transfers - Out	1,655,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$12,806,790
Total Estimated Expenditures and Other Financing Uses	\$104,452,426

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,029,005
200 Personnel Services - Employee Benefits	15,673,254
300 Purchased Professional and Technical Services	67,946
400 Purchased Property Services	70,226
500 Other Purchased Services	416,450
600 Supplies	1,042,792
700 Property	7,500
800 Other Objects	79,306
Total Regular Programs - Elementary / Secondary	\$42,386,479
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,051,986
200 Personnel Services - Employee Benefits	3,804,599
300 Purchased Professional and Technical Services	2,239,083
500 Other Purchased Services	1,457,961
600 Supplies	73,800
800 Other Objects	115,650
Total Special Programs - Elementary / Secondary	\$12,743,079
1300 <u>Vocational Education</u>	
500 Other Purchased Services	326,920
Total Vocational Education	\$326,920
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	187,169
200 Personnel Services - Employee Benefits	105,287
Total Other Instructional Programs - Elementary / Secondary	\$292,456
Total Instruction	\$55,748,934
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,887,302
200 Personnel Services - Employee Benefits	1,119,572
300 Purchased Professional and Technical Services	25,750
400 Purchased Property Services	6,040
500 Other Purchased Services	200
600 Supplies	108,200
800 Other Objects	12,495
Total Support Services - Students	\$3,159,559
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,166,726
200 Personnel Services - Employee Benefits	1,421,875
300 Purchased Professional and Technical Services	103,500
400 Purchased Property Services	187,400
500 Other Purchased Services	62,000
600 Supplies	731,753

<u>Description</u>	<u>Amount</u>
700 Property	85,000
800 Other Objects	1,400
Total Support Services - Instructional Staff	\$4,759,654
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,987,006
200 Personnel Services - Employee Benefits	1,926,669
300 Purchased Professional and Technical Services	503,000
400 Purchased Property Services	18,122
500 Other Purchased Services	107,250
600 Supplies	534,135
800 Other Objects	86,466
Total Support Services - Administration	\$6,162,648
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	530,291
200 Personnel Services - Employee Benefits	317,283
300 Purchased Professional and Technical Services	15,900
400 Purchased Property Services	600
500 Other Purchased Services	1,700
600 Supplies	20,900
800 Other Objects	139
Total Support Services - Pupil Health	\$886,813
2500 Support Services - Business	
100 Personnel Services - Salaries	490,411
200 Personnel Services - Employee Benefits	240,707
300 Purchased Professional and Technical Services	97,500
400 Purchased Property Services	6,041
500 Other Purchased Services	177,500
600 Supplies	123,400
800 Other Objects	8,200
Total Support Services - Business	\$1,143,759
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,825,008
200 Personnel Services - Employee Benefits	2,704,842
300 Purchased Professional and Technical Services	67,200
400 Purchased Property Services	1,404,143
500 Other Purchased Services	466,466
600 Supplies	1,721,481
700 Property	91,000
800 Other Objects	10,400
Total Operation and Maintenance of Plant Services	\$10,290,540
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,040,375
200 Personnel Services - Employee Benefits	1,087,040
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	283,352

2024-2025 Final General Fund Budget

LEA : 103029203 Upper St. Clair SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,855,900
600 Supplies	869,145
800 Other Objects	1,450
Total Student Transportation Services	\$6,144,762
2800 Support Services - Central	
100 Personnel Services - Salaries	247,821
200 Personnel Services - Employee Benefits	180,312
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	9,700
600 Supplies	43,000
Total Support Services - Central	\$494,833
2900 Other Support Services	
500 Other Purchased Services	67,328
800 Other Objects	300,000
Total Other Support Services	\$367,328
Total Support Services	\$33,409,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,149,470
200 Personnel Services - Employee Benefits	512,945
300 Purchased Professional and Technical Services	168,950
400 Purchased Property Services	79,991
500 Other Purchased Services	10,000
600 Supplies	433,400
700 Property	25,000
800 Other Objects	107,050
Total Student Activities	\$2,486,806
Total Operation of Non-Instructional Services	\$2,486,806
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,825,575
900 Other Uses of Funds	6,026,215
Total Debt Service / Other Expenditures and Financing Uses	\$10,851,790
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,655,000
Total Interfund Transfers - Out	\$1,655,000
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$12,806,790
TOTAL EXPENDITURES	\$104,452,426

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	22,900,000	23,000,000
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	50,000	50,000
Other Capital Projects Fund	4,951,269	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
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	\$28,651,269	\$25,300,000

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	\$28,651,269	\$25,300,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	134,915,000	137,950,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,789,817	1,712,082
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	23,027,241	23,027,241
0599 Other Noncurrent Liabilities		
Total General Fund	\$159,732,058	\$162,689,323
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

\$159,732,058

\$162,689,323

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	\$159,732,058	\$162,689,323
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Account Description	Amounts
0810 Nonspendable Fund Balance	398,380
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,550,000
0850 Unassigned Fund Balance	7,574,612
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,124,612
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,822,992