

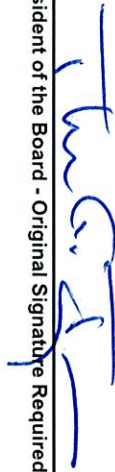
FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2024

President of the Board - Original Signature Required



Date

5/22/24

Secretary of the Board - Original Signature Required



Date

5/22/24

Chief School Administrator - Original Signature Required



Date

5/22/24

Brian Tony

Contact Person

(412)221-4542

Extn :406

Telephone

Extension

bdtony@southfayette.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	South Fayette Township SD
COUNTY :	Allegheny
AUN :	103028703

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 \$80654108
Ending Unassigned Fund Balance \$64444000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures 7.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2024

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 5/22/24
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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>
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.	0850 account remains under the allowable 7.99% fund balance relating to expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District has committed by board action monies for OPEB, PSERS, and Capital Projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District annually budgets an amount in budgetary reserve to allow for unanticipated expenditures in special education, maintenance and athletics. South Fayette is a rapidly growing district and we have to allow for unanticipated costs in these areas

<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	527,489	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,949,924	
0840 Assigned Fund Balance	18,068,087	
0850 Unassigned Fund Balance	3,216,049	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,234,060</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	55,668,963	
7000 Revenue from State Sources	19,225,575	
8000 Revenue from Federal Sources	1,571,237	
9000 Other Financing Sources	1,735,626	
Total Estimated Revenues And Other Financing Sources		<u>\$78,201,401</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$108,435,461</u>

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,257,871
6112 Interim Real Estate Taxes	950,000
6113 Public Utility Realty Taxes	42,500
6120 Current Per Capita Taxes, Section 679	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	77,000
6150 Current Act 511 Taxes - Proportional Assessments	6,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,202,500
6500 Earnings on Investments	1,400,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	457,672
6910 Rentals	42,920
6990 Refunds and Other Miscellaneous Revenue	26,500
REVENUE FROM LOCAL SOURCES	\$55,668,963
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,094,862
7160 Tuition for Orphans Subsidy	14,000
7271 Special Education funds for School-Aged Pupils	1,346,974
7311 Pupil Transportation Subsidy	1,257,024
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,250
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	749,118
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,952
7340 State Property Tax Reduction Allocation	1,011,694
7360 Safe Schools	141,542
7505 Ready to Learn Block Grant	263,996
7506 Pasmart Grants	200,000
7810 State Share of Social Security and Medicare Taxes	1,496,885
7820 State Share of Retirement Contributions	6,568,278
REVENUE FROM STATE SOURCES	\$19,225,575
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	97,006
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,260
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500
8517 Title IV - 21st Century Schools	10,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	224,363
REVENUE FROM FEDERAL SOURCES	\$1,571,237
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right-to- Use Arrangements	1,735,626
OTHER FINANCING SOURCES	\$1,735,626
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,201,401

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$45,257,871**
Amount of Tax Relief for Homestead Exclusions **\$1,011,694**
Total Approx. Tax Revenue: **\$46,269,565**
Approx. Tax Levy for Tax Rate Calculation: **\$48,461,360**

Allegheny

Total

2023-24 Data

a. Assessed Value **\$1,663,744,906**
b. Real Estate Mills **26.7000**

\$1,663,744,906

I. 2024-25 Data

c. 2022 STEB Market Value **\$1,621,217,371**
d. Assessed Value **\$1,696,291,775**
e. Assessed Value of New Constr/ Renov **\$0**

\$1,621,217,371
\$1,696,291,775
\$0

2023-24 Calculations

f. 2023-24 Tax Levy **\$44,421,989**
(a * b)

\$44,421,989

2024-25 Calculations

g. Percent of Total Market Value **100.000000%**
h. Rebalanced 2023-24 Tax Levy **\$44,421,989**

100.000000%
\$44,421,989

II.

(f Total * g)
i. Base Mills Subject to Index **26.7000**
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **95.38080%**
k. Tax Levy Needed **\$48,461,360**

95.38080%
\$48,461,360

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

28.5690

(k / d * 1000)

m. Tax Levy Generated by Mills **\$48,461,360**

\$48,461,360

III.

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)
o. Net Tax Revenue Generated By Mills
(n * Est. Pct. Collection)

\$47,449,666
\$45,257,871

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$45,257,871

Amount of Tax Relief for Homestead Exclusions

\$1,011,694

Total Approx. Tax Revenue:

\$46,269,565

Approx. Tax Levy for Tax Rate Calculation:

\$48,461,360

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

28.5690

($t * (1 + \text{Index})$)

q. Mills In Excess of Index

0.0000

(if ($t > p$), ($t - p$))

r. Maximum Tax Levy Based On Index

\$48,461,360

\$48,461,360

IV. ($p / 1000 * d$)

s. Millage Rate within Index?

Yes

(if $l > p$ Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if ($m > r$), ($m - r$))

u. Tax Revenue In Excess of Index

\$0

\$0

($t * \text{Est. Pct. Collection}$)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$7,218.16

Number of Homestead/Farmstead Properties

4906

4906

Median Assessed Value of Homestead Properties

\$208,600

Act 1 Index (current): 7.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$45,257,871

Amount of Tax Relief for Homestead Exclusions

\$1,011,694

Total Approx. Tax Revenue:

\$46,269,565

Approx. Tax Levy for Tax Rate Calculation:

\$48,461,360

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,011,694

Lowering RE Tax Rate

\$0

\$1,011,694

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,011,694

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	1,696,291,775	28.5690	48,461,360			95.38080%	

Totals: **1,696,291,775** **48,461,360** **-** **1,011,694** **=** **47,449,666** **X** **95.38080%** **=** **45,257,871**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			47,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
6141 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	47,000	47,000
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	30,000	30,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			77,000	77,000
<u>Current Act 511 Taxes – Proportional Assessments:</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	4,900,000	4,900,000
6151 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6152 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	1,200,000	1,200,000
6153 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6154 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6155 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6156 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6157 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments

Total Act 511, Current Taxes

Act 511 Tax Limit --> 1,621,217,371 X 12 Mills 19,454,608 (511 Limit)

Tax Function	Description	Tax Rate Changed in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	26.7000	28.5690	7.00%	Yes	7.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.0%				

2024-2025 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

Description		Page - 1 of 1
Amount		
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		30,660,105
1200 Special Programs - Elementary / Secondary		10,471,767
1300 Vocational Education		640,376
1400 Other Instructional Programs - Elementary / Secondary		34,709
Total Instruction		\$41,806,957
2000 Support Services		
2100 Support Services - Students		3,021,547
2200 Support Services - Instructional Staff		2,199,422
2300 Support Services - Administration		3,672,945
2400 Support Services - Pupil Health		693,582
2500 Support Services - Business		972,076
2600 Operation and Maintenance of Plant Services		7,288,260
2700 Student Transportation Services		6,661,094
2800 Support Services - Central		1,436,076
2900 Other Support Services		44,900
Total Support Services		\$25,989,902
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,413,977
Total Operation of Non-Instructional Services		\$2,413,977
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		10,427,272
5300 Transfers Out to Component Units/Primary Governments		16,000
Total Other Expenditures and Financing Uses		\$10,443,272
Total Estimated Expenditures and Other Financing Uses		\$80,654,108

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 17,557,351
200 Personnel Services - Employee Benefits 11,505,938
300 Purchased Professional and Technical Services 46,470
400 Purchased Property Services 16,950
500 Other Purchased Services 589,590
600 Supplies 720,648
700 Property 209,481
800 Other Objects 13,677

Total Regular Programs - Elementary / Secondary \$30,660,105

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries 4,616,630
200 Personnel Services - Employee Benefits 3,421,149
300 Purchased Professional and Technical Services 899,993
500 Other Purchased Services 1,479,466
600 Supplies 46,759
800 Other Objects 7,770

Total Special Programs - Elementary / Secondary \$10,471,767

1300 Vocational Education

500 Other Purchased Services 640,376

Total Vocational Education \$640,376

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries 13,500
200 Personnel Services - Employee Benefits 5,609
300 Purchased Professional and Technical Services 13,000
500 Other Purchased Services 600
600 Supplies 2,000

Total Other Instructional Programs - Elementary / Secondary \$34,709

Total Instruction \$41,806,957

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries 1,629,310
200 Personnel Services - Employee Benefits 1,094,574
300 Purchased Professional and Technical Services 181,015
500 Other Purchased Services 11,530
600 Supplies 101,138
700 Property 750
800 Other Objects 3,230

Total Support Services - Students \$3,021,547

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries 992,178
200 Personnel Services - Employee Benefits 740,432
300 Purchased Professional and Technical Services 74,782

Description	Amount
400 Purchased Property Services	72,864
500 Other Purchased Services	63,228
600 Supplies	249,115
800 Other Objects	6,823
Total Support Services - Instructional Staff	\$2,199,422
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,964,471
200 Personnel Services - Employee Benefits	1,150,226
300 Purchased Professional and Technical Services	341,105
500 Other Purchased Services	126,276
600 Supplies	46,524
700 Property	1,700
800 Other Objects	42,643
Total Support Services - Administration	\$3,672,945
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	284,621
200 Personnel Services - Employee Benefits	250,816
300 Purchased Professional and Technical Services	133,583
400 Purchased Property Services	900
600 Supplies	22,962
800 Other Objects	700
Total Support Services - Pupil Health	\$693,582
2500 Support Services - Business	
100 Personnel Services - Salaries	373,033
200 Personnel Services - Employee Benefits	220,643
300 Purchased Professional and Technical Services	207,590
400 Purchased Property Services	23,600
500 Other Purchased Services	99,480
600 Supplies	17,700
700 Property	13,830
800 Other Objects	16,200
Total Support Services - Business	\$972,076
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,152,243
200 Personnel Services - Employee Benefits	1,519,717
300 Purchased Professional and Technical Services	430,352
400 Purchased Property Services	827,440
500 Other Purchased Services	215,175
600 Supplies	1,504,100
700 Property	606,440
800 Other Objects	32,793
Total Operation and Maintenance of Plant Services	\$7,288,260
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,109,458
200 Personnel Services - Employee Benefits	1,777,362

Description

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

Total Student Transportation Services

2800 Support Services - Central

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

Total Support Services - Central

2900 Other Support Services

500 Other Purchased Services

Total Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

600 Supplies

700 Property

800 Other Objects

Total Student Activities

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

5300 Transfers Out to Component Units/Primary Governments

900 Other Uses of Funds

Total Transfers Out to Component Units/Primary Governments

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Amount

1,000

62,000

519,708

462,720

727,096

1,750

\$6,661,094

409,444

291,368

84,176

57,261

146,526

370,271

72,932

4,098

\$1,436,076

44,900

\$44,900

\$25,989,902

1,269,119

605,002

200,190

34,750

61,770

182,476

42,400

18,270

\$2,413,977

\$2,413,977

3,824,104

6,603,168

\$10,427,272

16,000

\$16,000

\$10,443,272

\$80,654,108

Cash and Short-Term Investments

	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	26,250,295	25,265,287
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - \$ 690, \$1850	1,350,000	1,350,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,200,000	1,200,000
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	521,941	527,489
Permanent Fund		
Total Cash and Short-Term Investments	\$29,337,236	\$28,357,776

Long-Term Investments

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

Permanent Fund

Total Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

TOTAL CASH AND INVESTMENTS

\$29,337,236

\$28,357,776

2024-2025 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

Long-Term Indebtedness

General Fund

0510 Bonds Payable

06/30/2024 Estimate 66,833,533

06/30/2025 Projection 61,897,400

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

2,504,203

3,452,013

0540 Accumulated Compensated Absences

711,322

714,922

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

7,763,473

7,763,473

0599 Other Noncurrent Liabilities

Total General Fund

\$77,812,531

\$73,827,808

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

Food Service / Cafeteria Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

06/30/2024 Estimate

06/30/2025 Projection

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

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right-To-Use Obligations

06/30/2024 Estimate

06/30/2025 Projection

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

\$77,812,531

\$73,827,808

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

\$77,812,531

\$73,827,808

Account Description	Amounts
0810 Nonspendable Fund Balance	527,489
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,949,924
0840 Assigned Fund Balance	12,387,429
0850 Unassigned Fund Balance	6,444,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,781,353

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,308,842
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