

<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	364,575	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,572,031	
0840 Assigned Fund Balance	14,915,341	
0850 Unassigned Fund Balance	9,822,054	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$28,309,426</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,012,453	
7000 Revenue from State Sources	27,880,979	
8000 Revenue from Federal Sources	1,450,558	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$51,343,990</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$79,653,416</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,842,186
6113 Public Utility Realty Taxes	19,812
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	2,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	665,255
6910 Rentals	10,200
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$22,012,453
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,502,247
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,759,302
7292 Pre-K Counts	510,000
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,962,631
7505 Ready to Learn Block Grant	460,757
7810 State Share of Social Security and Medicare Taxes	768,424
7820 State Share of Retirement Contributions	3,542,618
REVENUE FROM STATE SOURCES	\$27,880,979
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,121,900
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	121,274
8517 Title IV - 21st Century Schools	74,884
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$1,450,558
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,343,990

Act 1 Index (current): 7.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,842,186	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,962,631</u>	
Total Approx. Tax Revenue:	\$18,804,817	
Approx. Tax Levy for Tax Rate Calculation:	\$20,676,171	
	Allegheny	Total

2023-24 Data		
a. Assessed Value	\$820,332,940	\$820,332,940
b. Real Estate Mills	25.1300	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$811,289,660	\$811,289,660
d. Assessed Value	\$822,768,440	\$822,768,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$20,614,967	\$20,614,967
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$20,614,967	\$20,614,967
(f Total * g)		
i. Base Mills Subject to Index	25.1300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$20,676,171	\$20,676,171
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	25.1300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,676,171	\$20,676,171
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,713,540
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,842,186
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,842,186	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,962,631</u>	
Total Approx. Tax Revenue:	\$18,804,817	
Approx. Tax Levy for Tax Rate Calculation:	\$20,676,171	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.0398	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,247,494	\$22,247,494
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	\$15,501.00	
Number of Homestead/Farmstead Properties	5065	5065
Median Assessed Value of Homestead Properties		\$78,700

Act 1 Index (current): 7.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,842,186
Amount of Tax Relief for Homestead Exclusions	<u>\$1,962,631</u>
Total Approx. Tax Revenue:	\$18,804,817
Approx. Tax Levy for Tax Rate Calculation:	\$20,676,171
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,962,631	Lowering RE Tax Rate	\$0	\$1,962,631
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,962,631

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	822,768,440	25.1300	20,676,171				90.00000%	
Totals:	822,768,440		20,676,171	-	1,962,631	=	18,713,540	X 90.00000% = 16,842,186
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	45,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	45,000	45,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	30,000	30,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						75,000	75,000	
6150	<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>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,300,000	2,300,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	200,000	200,000	
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			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						2,500,000	2,500,000	
Total Act 511, Current Taxes							2,575,000	
Act 511 Tax Limit -->					811,289,660	X	12	9,735,476
					Market Value		Mills	(511 Limit)

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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	25.1300	25.1300	0.00%	Yes	7.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	7.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.6%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		21,058,447
1200 Special Programs - Elementary / Secondary		8,646,097
1300 Vocational Education		502,858
1400 Other Instructional Programs - Elementary / Secondary		300,602
1500 Nonpublic School Programs		67,839
1800 Pre-Kindergarten		675,501
Total Instruction		\$31,251,344
2000 Support Services		
2100 Support Services - Students		2,125,068
2200 Support Services - Instructional Staff		1,856,344
2300 Support Services - Administration		2,945,758
2400 Support Services - Pupil Health		767,459
2500 Support Services - Business		736,202
2600 Operation and Maintenance of Plant Services		4,276,796
2700 Student Transportation Services		3,588,330
2800 Support Services - Central		101,443
2900 Other Support Services		23,000
Total Support Services		\$16,420,400
3000 Operation of Non-Instructional Services		
3200 Student Activities		885,728
3300 Community Services		43,694
Total Operation of Non-Instructional Services		\$929,422
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		1,271,365
Total Facilities Acquisition, Construction and Improvement Services		\$1,271,365
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		3,014,868
5200 Interfund Transfers - Out		150,000
Total Other Expenditures and Financing Uses		\$3,164,868
Total Estimated Expenditures and Other Financing Uses		\$53,037,399

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,295,167
200 Personnel Services - Employee Benefits	6,874,330
300 Purchased Professional and Technical Services	395,418
400 Purchased Property Services	14,020
500 Other Purchased Services	1,674,909
600 Supplies	570,487
700 Property	227,983
800 Other Objects	6,133
Total Regular Programs - Elementary / Secondary	\$21,058,447
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,810,155
200 Personnel Services - Employee Benefits	1,722,445
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	4,059,796
600 Supplies	21,627
800 Other Objects	2,074
Total Special Programs - Elementary / Secondary	\$8,646,097
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	857
500 Other Purchased Services	500,001
Total Vocational Education	\$502,858
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	198,308
200 Personnel Services - Employee Benefits	102,294
Total Other Instructional Programs - Elementary / Secondary	\$300,602
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	67,839
Total Nonpublic School Programs	\$67,839
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	414,235
200 Personnel Services - Employee Benefits	239,466
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	1,800
600 Supplies	13,550
800 Other Objects	3,850
Total Pre-Kindergarten	\$675,501
Total Instruction	\$31,251,344
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,290,365

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	787,930
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	350
600 Supplies	39,579
700 Property	519
800 Other Objects	1,325
Total Support Services - Students	\$2,125,068
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	570,758
200 Personnel Services - Employee Benefits	348,278
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	1,700
500 Other Purchased Services	88,480
600 Supplies	608,387
700 Property	209,373
800 Other Objects	9,368
Total Support Services - Instructional Staff	\$1,856,344
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,454,421
200 Personnel Services - Employee Benefits	836,913
300 Purchased Professional and Technical Services	306,000
400 Purchased Property Services	4,700
500 Other Purchased Services	79,800
600 Supplies	173,554
700 Property	4,500
800 Other Objects	85,870
Total Support Services - Administration	\$2,945,758
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	242,040
200 Personnel Services - Employee Benefits	149,488
300 Purchased Professional and Technical Services	365,682
400 Purchased Property Services	240
500 Other Purchased Services	1,000
600 Supplies	8,717
700 Property	292
Total Support Services - Pupil Health	\$767,459
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	343,563
200 Personnel Services - Employee Benefits	205,410
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	24,000
600 Supplies	117,570
700 Property	10,000
800 Other Objects	34,659
Total Support Services - Business	\$736,202

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,756,995
200 Personnel Services - Employee Benefits	1,084,094
300 Purchased Professional and Technical Services	109,155
400 Purchased Property Services	346,800
500 Other Purchased Services	164,200
600 Supplies	643,992
700 Property	171,560
Total Operation and Maintenance of Plant Services	\$4,276,796
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,831
200 Personnel Services - Employee Benefits	42,498
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	3,443,001
600 Supplies	1,000
Total Student Transportation Services	\$3,588,330
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	51,342
200 Personnel Services - Employee Benefits	30,901
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	9,200
Total Support Services - Central	\$101,443
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000
Total Other Support Services	\$23,000
Total Support Services	\$16,420,400
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	347,634
200 Personnel Services - Employee Benefits	212,838
300 Purchased Professional and Technical Services	45,155
400 Purchased Property Services	29,848
500 Other Purchased Services	88,736
600 Supplies	79,940
700 Property	31,432
800 Other Objects	50,145
Total Student Activities	\$885,728
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	13,200
600 Supplies	24,494
800 Other Objects	6,000
Total Community Services	\$43,694
Total Operation of Non-Instructional Services	\$929,422

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,271,365
Total Facilities Acquisition, Construction and Improvement Services	\$1,271,365
Total Facilities Acquisition, Construction and Improvement Services	\$1,271,365
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,464,867
900 Other Uses of Funds	1,550,001
Total Debt Service / Other Expenditures and Financing Uses	\$3,014,868
<u>5200 Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$3,164,868
TOTAL EXPENDITURES	\$53,037,399

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<u>Cash and Short-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund	15,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,000,000	
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,110,000	\$13,110,000

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$20,110,000	\$13,110,000

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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	33,030,000	31,480,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$33,030,000	\$31,480,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$33,030,000	\$31,480,000

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$33,030,000	\$31,480,000

Account Description	Amounts
0810 Nonspendable Fund Balance	364,575
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,572,031
0840 Assigned Fund Balance	13,643,976
0850 Unassigned Fund Balance	9,400,010
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$26,616,017
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,980,592