FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/25/2024

President of the Board - Original Signature Required — Date: 6/25/2024

Secretary of the Board - Original Signature Required — Date: 6/25/2024

Chief School Administrator - Original Signature Required — Date: 6/25/2024

Patricia W Connolly
Contact Person

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Telephone **Extension**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Chartiers Valley SD	Allegheny	103021752

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 [x]

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	$78337438
Ending Unassigned Fund Balance	$4364085
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.57%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
JCL Pimpinello	June 26, 2024

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 :	County :	AUN Number :
Chartiers Valley SD	Allegheny	103021752

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

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
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.	The projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	733,343	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,380,643	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,002,109	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,382,752**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	56,584,047	
7000 Revenue from State Sources	18,992,720	
8000 Revenue from Federal Sources	742,004	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$76,318,771**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$82,701,523**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	46,166,485
6112	Interim Real Estate Taxes	176,215
6113	Public Utility Realty Taxes	46,960
6114	Payments in Lieu of Current Taxes - State / Local	90,100
6140	Current Act 511 Taxes - Flat Rate Assessments	71,428
6150	Current Act 511 Taxes - Proportional Assessments	7,598,533
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,117,260
6500	Earnings on Investments	7,000
6700	Revenues from LEA Activities	82,389
6800	Revenues from Intermediary Sources / Pass-Through Funds	497,679
6910	Rentals	20,000
6940	Tuition from Patrons	620,000
6990	Refunds and Other Miscellaneous Revenue	89,998
REVENUE FROM LOCAL SOURCES		**$56,584,047**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	6,584,300
7112	Basic Education Funding-Social Security	1,389,147
7160	Tuition for Orphans Subsidy	46,036
7271	Special Education funds for School-Aged Pupils	1,832,917
7311	Pupil Transportation Subsidy	815,874
7312	Nonpublic and Charter School Pupil Transportation Subsidy	77,770
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	168,093
7330	Health Services (Medical, Dental, Nurse, Act 25)	62,055
7340	State Property Tax Reduction Allocation	1,376,715
7360	Safe Schools	181,536
7501	PA Accountability Grants	303,975
7820	State Share of Retirement Contributions	6,154,302
REVENUE FROM STATE SOURCES		**$18,992,720**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	373,419
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,651
8516	Title III - Language Instruction for English Learners and Immigrant Students	58,254
8517	Title IV - 21st Century Schools	36,281

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	210,399
REVENUE FROM FEDERAL SOURCES	**$742,004**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**76,318,771**

Act 1 Index (current): 5.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$46,166,485**
Amount of Tax Relief for Homestead Exclusions	**$1,376,715**
Total Approx. Tax Revenue:	**$47,543,200**
Approx. Tax Levy for Tax Rate Calculation:	**$49,525,435**

		Allegheny	Total
	2023-24 Data		
	a. Assessed Value	$2,447,542,510	$2,447,542,510
	b. Real Estate Mills	20.1909	
I.	**2024-25 Data**		
	c. 2022 STEB Market Value	$2,437,969,481	$2,437,969,481
	d. Assessed Value	$2,452,859,219	$2,452,859,219
	e. Assessed Value of New Constr/ Renov	$0	$0
	2023-24 Calculations		
	f. 2023-24 Tax Levy (a * b)	$49,418,086	$49,418,086
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2023-24 Tax Levy (f Total * g)	$49,418,086	$49,418,086
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1909	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.88310%	95.88310%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$49,525,435	$49,525,435
	l. 2024-25 Real Estate Tax Rate (k / d * 1000)	**20.1909**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$49,525,435	$49,525,435
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$48,148,720
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$46,166,485

Act 1 Index (current): 5.3%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$46,166,485**	
Amount of Tax Relief for Homestead Exclusions	**$1,376,715**	
Total Approx. Tax Revenue:	**$47,543,200**	
Approx. Tax Levy for Tax Rate Calculation:	**$49,525,435**	
	Allegheny	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2610	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$52,150,240	$52,150,240
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$7,741.11	
Number of Homestead/Farmstead Properties	8808	8808
Median Assessed Value of Homestead Properties		$133,000

V.

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$46,166,485**
Amount of Tax Relief for Homestead Exclusions	**$1,376,715**
Total Approx. Tax Revenue:	**$47,543,200**
Approx. Tax Levy for Tax Rate Calculation:	**$49,525,435**

	Allegheny			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,376,715	Lowering RE Tax Rate	$0	$1,376,715
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,376,715**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Allegheny	2,452,859,219	20.1909	49,525,435						95.88310%		
Totals:	**2,452,859,219**		**49,525,435**	-	1,376,715	=	48,148,720	X	95.88310%	=	46,166,485

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
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	71,428	71,428
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			**71,428**	**71,428**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	6,113,840	6,113,840
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	889,633	889,633
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	0.75000	0.000	595,060	595,060
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**7,598,533**	**7,598,533**
	Total Act 511, Current Taxes				**7,669,961**

Act 511 Tax Limit	**-->**	**2,437,969,481 X**	**12**	**29,255,634**
		Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	20.1909	20.1909	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679					5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	5.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,721,686
1200 Special Programs - Elementary / Secondary	11,312,120
1300 Vocational Education	1,058,072
Total Instruction	**$51,091,878**
2000 Support Services	
2100 Support Services - Students	1,494,259
2200 Support Services - Instructional Staff	1,743,412
2300 Support Services - Administration	4,249,613
2400 Support Services - Pupil Health	616,448
2500 Support Services - Business	882,903
2600 Operation and Maintenance of Plant Services	6,626,288
2700 Student Transportation Services	5,395,266
2800 Support Services - Central	166,083
2900 Other Support Services	689,277
Total Support Services	**$21,863,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,578,610
3300 Community Services	15,458
Total Operation of Non-Instructional Services	**$1,594,068**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,787,943
Total Other Expenditures and Financing Uses	**$3,787,943**
Total Estimated Expenditures and Other Financing Uses	**$78,337,438**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	22,082,632
200 Personnel Services - Employee Benefits	14,676,423
300 Purchased Professional and Technical Services	672,712
400 Purchased Property Services	13,490
500 Other Purchased Services	915,654
600 Supplies	338,730
800 Other Objects	22,045
Total Regular Programs - Elementary / Secondary	**$38,721,686**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,793,939
200 Personnel Services - Employee Benefits	3,212,891
300 Purchased Professional and Technical Services	906,937
500 Other Purchased Services	3,351,551
600 Supplies	32,232
800 Other Objects	14,570
Total Special Programs - Elementary / Secondary	**$11,312,120**
1300 Vocational Education	
500 Other Purchased Services	1,058,072
Total Vocational Education	**$1,058,072**
Total Instruction	**$51,091,878**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	841,064
200 Personnel Services - Employee Benefits	603,413
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,400
600 Supplies	46,467
800 Other Objects	415
Total Support Services - Students	**$1,494,259**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	691,932
200 Personnel Services - Employee Benefits	406,249
300 Purchased Professional and Technical Services	111,150
500 Other Purchased Services	49,500
600 Supplies	458,381
700 Property	26,200
Total Support Services - Instructional Staff	**$1,743,412**
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,075,412
200 Personnel Services - Employee Benefits	1,531,590
300 Purchased Professional and Technical Services	451,497
500 Other Purchased Services	80,064

Description	Amount
600 Supplies	27,465
800 Other Objects	83,585
Total Support Services - Administration	**$4,249,613**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	281,399
200 Personnel Services - Employee Benefits	220,400
300 Purchased Professional and Technical Services	100,750
400 Purchased Property Services	600
600 Supplies	13,299
Total Support Services - Pupil Health	**$616,448**
2500 Support Services - Business	
100 Personnel Services - Salaries	367,985
200 Personnel Services - Employee Benefits	272,264
300 Purchased Professional and Technical Services	160,800
400 Purchased Property Services	1,000
500 Other Purchased Services	100
600 Supplies	78,879
800 Other Objects	1,875
Total Support Services - Business	**$882,903**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,639,954
200 Personnel Services - Employee Benefits	1,790,572
300 Purchased Professional and Technical Services	305,041
400 Purchased Property Services	349,427
500 Other Purchased Services	156,994
600 Supplies	1,373,525
800 Other Objects	10,775
Total Operation and Maintenance of Plant Services	**$6,626,288**
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,602,600
200 Personnel Services - Employee Benefits	1,240,339
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	57,416
500 Other Purchased Services	994,909
600 Supplies	490,752
800 Other Objects	2,250
Total Student Transportation Services	**$5,395,266**
2800 Support Services - Central	
100 Personnel Services - Salaries	80,111
200 Personnel Services - Employee Benefits	60,122
500 Other Purchased Services	1,600
600 Supplies	23,500
800 Other Objects	750
Total Support Services - Central	**$166,083**

Description	Amount
2900 Other Support Services	
500 Other Purchased Services	69,277
800 Other Objects	620,000
Total Other Support Services	**$689,277**
Total Support Services	**$21,863,549**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	860,539
200 Personnel Services - Employee Benefits	421,126
300 Purchased Professional and Technical Services	149,000
400 Purchased Property Services	14,000
500 Other Purchased Services	5,000
600 Supplies	112,500
800 Other Objects	16,445
Total Student Activities	**$1,578,610**
3300 Community Services	
500 Other Purchased Services	15,458
Total Community Services	**$15,458**
Total Operation of Non-Instructional Services	**$1,594,068**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,126,628
900 Other Uses of Funds	661,315
Total Debt Service / Other Expenditures and Financing Uses	**$3,787,943**
Total Other Expenditures and Financing Uses	**$3,787,943**
TOTAL EXPENDITURES	**$78,337,438**

Cash and Short-Term Investments	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	9,939,255	9,106,205
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	806,391	318,877
Other Capital Projects Fund		
Debt Service Fund	3,549,631	2,716,581
Food Service / Cafeteria Operations Fund	983,774	765,304
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	98,180	98,180
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$15,377,231**	**$13,005,147**

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	**$15,377,231**	**$13,005,147**

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General 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 General Fund		
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		

Short-Term Payables	**06/30/2024 Estimate**	**06/30/2025 Projection**
General Fund	133,739,896	130,028,110
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	**$133,739,896**	**$130,028,110**
TOTAL INDEBTEDNESS	**$133,739,896**	**$130,028,110**

Account	Description	Amounts
0810	Nonspendable Fund Balance	733,343
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	4,364,085
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,364,085**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,097,428**