

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

24 PS 6-688

(10/2010)

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

<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.	The projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

<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	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	<u>\$6,382,752</u>
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	<u>\$76,318,771</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,701,523</u>

	<u>Amount</u>
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)	210,399
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$742,004
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,318,771
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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	<u>\$1,376,715</u>
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	\$49,418,086	\$49,418,086
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$49,418,086	\$49,418,086
(f Total * g)		
i. Base Mills Subject to Index	20.1909	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.88310%	95.88310%
k. Tax Levy Needed	\$49,525,435	\$49,525,435
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	20.1909	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,525,435	\$49,525,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,148,720
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,166,485
(n * Est. Pct. Collection)		

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	<u>\$1,376,715</u>	
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
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	\$7,570.74	
Number of Homestead/Farmstead Properties	9006	9006
Median Assessed Value of Homestead Properties		\$133,000

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	<u>\$1,376,715</u>
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

<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	2,452,859,219	20.1909	49,525,435			95.88310%	
Totals:	2,452,859,219		49,525,435	1,376,715	48,148,720	95.88310%	46,166,485

	<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	\$5.00	\$0.00	71,428
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 71,428 71,428

	<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%	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:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2023-24 (Rebalanced)	2024-25	Percent Change in Rate			2023-24 (Rebalanced)	2024-25	
6111	<u>Current Real Estate Taxes</u> Allegheny	20.1909	20.1909	0.00%	Yes	5.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					5.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%			
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%			

<u>Description</u>	<u>Amount</u>
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

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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 <u>Special Programs - Elementary / Secondary</u>	
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 <u>Vocational Education</u>	
500 Other Purchased Services	1,058,072
Total Vocational Education	\$1,058,072
Total Instruction	\$51,091,878
2000 Support Services	
2100 <u>Support Services - Students</u>	
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 <u>Support Services - Instructional Staff</u>	
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 <u>Support Services - Administration</u>	
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

<u>Description</u>	<u>Amount</u>
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

<u>Description</u>	<u>Amount</u>
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
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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
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