FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	June 26, 2024 Date
Secretary of the Board - Original Signature Required	June 25, 2024 Date
Chief School Administrator - Original Signature Required	June 25, 2024 Date
Hamsini Rajgopal Contact Person	(724)274-5300 Extn : Telephone / Extension
hrajgopal@avsd.k12.pa.us Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Allegheny Valley SD	Allegheny	103020603

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 [x]

No [ ]

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

Total Budgeted Expenditures	$25872724
Ending Unassigned Fund Balance	$966277
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.73%

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
	6/26/24

DUE DATE: AUGUST 15, 2024

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FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Allegheny Valley SD	Allegheny	103020603

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
Antonio J Pollero	5-21-2024

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: $20,051.00 Function 2900, Object 200: $128,480.00	Retiree Healthcare Costs are included in Benefits
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.	Fund future projects
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund future 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.	Offset increases in Healthcare and Capital Improvements

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	120	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	12,719,468	
0840 Assigned Fund Balance	8,700,000	
0850 Unassigned Fund Balance	1.000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$22,419,468
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,648,629	
7000 Revenue from State Sources	7,866,841	
8000 Revenue from Federal Sources	357,254	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$25,872,724
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$48,292,192

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,365,399
6113 Public Utility Realty Taxes	15,730
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,500
6150 Current Act 511 Taxes - Proportional Assessments	1,310,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	195,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	**$17,648,629**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,402,826
7271 Special Education funds for School-Aged Pupils	814,650
7292 Pre-K Counts	100,000
7311 Pupil Transportation Subsidy	437,842
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,564
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	601,446
7360 Safe Schools	250,000
7505 Ready to Learn Block Grant	104,493
7810 State Share of Social Security and Medicare Taxes	340,000
7820 State Share of Retirement Contributions	1,550,000
REVENUE FROM STATE SOURCES	**$7,866,841**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	209,586
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	27,481
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,302
8517 Title IV - 21st Century Schools	17,885
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	**$357,254**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**25,872,724**

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	$15,365,399
Amount of Tax Relief for Homestead Exclusions	$601,446
Total Approx. Tax Revenue:	$15,966,845
Approx. Tax Levy for Tax Rate Calculation:	$16,409,470

		Allegheny	Total
I.	**2023-24 Data**		
	a. Assessed Value	$781,210,050	$781,210,050
	b. Real Estate Mills	20.8377	
	2024-25 Data		
	c. 2022 STEB Market Value	$749,589,133	$749,589,133
	d. Assessed Value	$767,159,735	$767,159,735
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2023-24 Calculations**		
	f. 2023-24 Tax Levy	$16,278,621	$16,278,621
	(a * b)		
	2024-25 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2023-24 Tax Levy	$16,278,621	$16,278,621
	(f Total * g)		
	i. Base Mills Subject to Index	20.8377	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	97.20000%	97.20000%
	k. Tax Levy Needed	$16,409,470	$16,409,470
	(Approx. Tax Levy * g)		
	l. 2024-25 Real Estate Tax Rate	**21.3899**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$16,409,470	$16,409,470
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$15,808,024
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$15,365,399
	(n * Est. Pct. Collection)		

AUN: 103020603 Allegheny Valley SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.3%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	$15,365,399	
Amount of Tax Relief for Homestead Exclusions	$601,446	
Total Approx. Tax Revenue:	$15,966,845	
Approx. Tax Levy for Tax Rate Calculation:	$16,409,470	
	Allegheny	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.9420	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$16,833,019	$16,833,019
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

V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$9,939.29	
Number of Homestead/Farmstead Properties	2829	2829
Median Assessed Value of Homestead Properties		$100,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	$15,365,399	
Amount of Tax Relief for Homestead Exclusions	$601,446	
Total Approx. Tax Revenue:	$15,966,845	
Approx. Tax Levy for Tax Rate Calculation:	$16,409,470	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$601,446	Lowering RE Tax Rate	$0	$601,446
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$601,446**

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	767,159,735	21.3899	16,409,470						97.20000%		
Totals:	**767,159,735**		**16,409,470**	-	601,446	=	15,808,024	X	97.20000%	=	15,365,399

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	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	26,500	26,500
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			**26,500**	**26,500**
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%	1,205,000	1,205,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	105,000
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			**1,355,000**	**1,310,000**
	Total Act 511, Current Taxes				**1,336,500**
		Act 511 Tax Limit -->	**749,589,133 X**	**12**	**8,995,070**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2023-24 (Rebalanced)	Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2023-24 (Rebalanced)	Additional Tax Rate Charged in: 2024-25	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Allegheny	20.8377	21.3899	2.66%	Yes	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	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 103020603 Allegheny Valley SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,606,236
1200 Special Programs - Elementary / Secondary	3,340,869
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	147,000
1500 Nonpublic School Programs	4,000
1800 Pre-Kindergarten	207,295
Total Instruction	**$13,555,400**
2000 Support Services	
2100 Support Services - Students	769,392
2200 Support Services - Instructional Staff	804,342
2300 Support Services - Administration	1,686,555
2400 Support Services - Pupil Health	256,119
2500 Support Services - Business	503,068
2600 Operation and Maintenance of Plant Services	2,637,342
2700 Student Transportation Services	1,599,871
2800 Support Services - Central	618,673
2900 Other Support Services	169,531
Total Support Services	**$9,044,893**
3000 Operation of Non-Instructional Services	
3200 Student Activities	769,821
3300 Community Services	23,000
Total Operation of Non-Instructional Services	**$792,821**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,459,610
5200 Interfund Transfers - Out	20,000
Total Other Expenditures and Financing Uses	**$2,479,610**
Total Estimated Expenditures and Other Financing Uses	**$25,872,724**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,881,169
200 Personnel Services - Employee Benefits	3,702,771
300 Purchased Professional and Technical Services	239,986
400 Purchased Property Services	26,888
500 Other Purchased Services	387,607
600 Supplies	321,861
700 Property	34,386
800 Other Objects	11,568
Total Regular Programs - Elementary / Secondary	**$9,606,236**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,073,764
200 Personnel Services - Employee Benefits	906,226
300 Purchased Professional and Technical Services	632,706
500 Other Purchased Services	713,039
600 Supplies	12,062
800 Other Objects	3,072
Total Special Programs - Elementary / Secondary	**$3,340,869**
1300 Vocational Education	
500 Other Purchased Services	250,000
Total Vocational Education	**$250,000**
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	147,000
Total Other Instructional Programs - Elementary / Secondary	**$147,000**
1500 Nonpublic School Programs	
600 Supplies	4,000
Total Nonpublic School Programs	**$4,000**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	116,838
200 Personnel Services - Employee Benefits	88,357
600 Supplies	2,100
Total Pre-Kindergarten	**$207,295**
Total Instruction	**$13,555,400**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	399,003
200 Personnel Services - Employee Benefits	291,008
300 Purchased Professional and Technical Services	52,861
400 Purchased Property Services	4,440
500 Other Purchased Services	5,775
600 Supplies	10,021
800 Other Objects	6,284

Description	Amount
Total Support Services - Students	**$769,392**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	386,289
200 Personnel Services - Employee Benefits	310,574
300 Purchased Professional and Technical Services	5,450
400 Purchased Property Services	10,500
600 Supplies	39,204
700 Property	52,067
800 Other Objects	258
Total Support Services - Instructional Staff	**$804,342**
2300 Support Services - Administration	
100 Personnel Services - Salaries	782,630
200 Personnel Services - Employee Benefits	534,925
300 Purchased Professional and Technical Services	163,000
400 Purchased Property Services	22,431
500 Other Purchased Services	64,179
600 Supplies	75,337
700 Property	13,750
800 Other Objects	30,303
Total Support Services - Administration	**$1,686,555**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	142,490
200 Personnel Services - Employee Benefits	97,429
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,100
600 Supplies	9,700
800 Other Objects	400
Total Support Services - Pupil Health	**$256,119**
2500 Support Services - Business	
100 Personnel Services - Salaries	205,168
200 Personnel Services - Employee Benefits	195,039
300 Purchased Professional and Technical Services	31,900
400 Purchased Property Services	12,210
500 Other Purchased Services	32,120
600 Supplies	22,931
800 Other Objects	3,700
Total Support Services - Business	**$503,068**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	962,811
200 Personnel Services - Employee Benefits	731,153
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	353,818
500 Other Purchased Services	111,419
600 Supplies	433,231
700 Property	36,000

Description	Amount
800 Other Objects	160
Total Operation and Maintenance of Plant Services	**$2,637,342**
2700 Student Transportation Services	
100 Personnel Services - Salaries	15,079
200 Personnel Services - Employee Benefits	9,095
500 Other Purchased Services	1,573,697
600 Supplies	2,000
Total Student Transportation Services	**$1,599,871**
2800 Support Services - Central	
100 Personnel Services - Salaries	175,797
200 Personnel Services - Employee Benefits	137,965
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	133,200
500 Other Purchased Services	34,041
600 Supplies	61,270
700 Property	45,400
Total Support Services - Central	**$618,673**
2900 Other Support Services	
100 Personnel Services - Salaries	20,051
200 Personnel Services - Employee Benefits	128,480
500 Other Purchased Services	21,000
Total Other Support Services	**$169,531**
Total Support Services	**$9,044,893**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	390,896
200 Personnel Services - Employee Benefits	184,503
300 Purchased Professional and Technical Services	66,416
400 Purchased Property Services	6,648
500 Other Purchased Services	52,200
600 Supplies	31,975
700 Property	27,193
800 Other Objects	9,990
Total Student Activities	**$769,821**
3300 Community Services	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	5,000
Total Community Services	**$23,000**
Total Operation of Non-Instructional Services	**$792,821**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	734,610
900 Other Uses of Funds	1,725,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,459,610**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	**$20,000**
Total Other Expenditures and Financing Uses	**$2,479,610**
TOTAL EXPENDITURES	**$25,872,724**

Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments	06/30/2024 Estimate	06/30/2025 Projection
General Fund	9,500,000	9,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	500,000
Capital Reserve Fund - § 1431	8,500,000	7,500,000
Other Capital Projects Fund	1,473,585	
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	$20,473,585	$17,500,000
TOTAL CASH AND INVESTMENTS	$20,473,585	$17,500,000

Long-Term Indebtedness	06/30/2024 Estimate	06/30/2025 Projection
General Fund		
0510 Bonds Payable	23,736,260	20,461,650
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	26,964	26,964
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,205,931	3,395,931
0599 Other Noncurrent Liabilities		
Total General Fund	**$26,969,155**	**$23,884,545**
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	$26,969,155	$23,884,545

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	**$26,969,155**	**$23,884,545**

Account Description	Amounts
0810 Nonspendable Fund Balance	120
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,719,468
0840 Assigned Fund Balance	8,733,723
0850 Unassigned Fund Balance	966,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$22,419,468**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$22,419,588**