

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2024


President of the Board - Original Signature Required

6-22-24
Date


Secretary of the Board - Original Signature Required

6/27/24
Date


Chief School Administrator - Original Signature Required

6-27-2024
Date

Edward Wehrer

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Mifflin Area SD	COUNTY : Allegheny	AUN : 103029603
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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	\$68252476
Ending Unassigned Fund Balance	\$2938107
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.30%

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 6-27-2024
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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 : West Mifflin Area SD	County : Allegheny	AUN Number : 103029603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-27-24
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	All totals have been validated.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,718,922
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,718,922</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,941,374
7000 Revenue from State Sources	27,221,787
8000 Revenue from Federal Sources	4,283,500
9000 Other Financing Sources	25,000
Total Estimated Revenues And Other Financing Sources	<u>\$65,471,661</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$71,190,583</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,256,874
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	413,101
6140 Current Act 511 Taxes - Flat Rate Assessments	54,999
6150 Current Act 511 Taxes - Proportional Assessments	4,240,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,890,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	41,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	730,000
6910 Rentals	10,000
6940 Tuition from Patrons	3,900,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	22,150

REVENUE FROM LOCAL SOURCES \$33,941,374

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,650,000
7112 Basic Education Funding-Social Security	1,100,000
7271 Special Education funds for School-Aged Pupils	3,100,000
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	2,216,984
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	489,803
7820 State Share of Retirement Contributions	5,100,000

REVENUE FROM STATE SOURCES \$27,221,787

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	75,000
8512 IDEA, Part B	175,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	117,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	840,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,000
8749 Other CARES Act Funding	125,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	\$4,283,500
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	25,000
OTHER FINANCING SOURCES	\$25,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,471,661

Act 1 Index (current): 7.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,256,874
Amount of Tax Relief for Homestead Exclusions	<u>\$2,216,984</u>
Total Approx. Tax Revenue:	\$24,473,858
Approx. Tax Levy for Tax Rate Calculation:	\$27,283,354

Allegheny

Total

2023-24 Data		
a. Assessed Value	\$1,047,311,241	\$1,047,311,241
b. Real Estate Mills	26.5691	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,036,648,627	\$1,036,648,627
d. Assessed Value	\$1,026,882,873	\$1,026,882,873
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$27,826,117	\$27,826,117
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$27,826,117	\$27,826,117
(f Total * g)		
i. Base Mills Subject to Index	26.5691	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.79177%	88.79177%
k. Tax Levy Needed	\$27,283,354	\$27,283,354
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	26.5691	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,283,354	\$27,283,354
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,066,370
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,256,874
(n * Est. Pct. Collection)		

Act 1 Index (current): 7.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,256,874	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,216,984</u>	
Total Approx. Tax Revenue:	\$24,473,858	
Approx. Tax Levy for Tax Rate Calculation:	\$27,283,354	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.5352	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,302,308	\$29,302,308
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	\$13,110.00	
Number of Homestead/Farmstead Properties	6404	6404
Median Assessed Value of Homestead Properties		\$77,500

Act 1 Index (current): 7.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,256,874
Amount of Tax Relief for Homestead Exclusions	<u>\$2,216,984</u>
Total Approx. Tax Revenue:	\$24,473,858
Approx. Tax Levy for Tax Rate Calculation:	\$27,283,354

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,216,984	Lowering RE Tax Rate	\$0	\$2,216,984
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,216,984

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,026,882,873	26.5691	27,283,354			88.79177%	
Totals:	1,026,882,873		27,283,354	- 2,216,984	= 25,066,370	X 88.79177%	= 22,256,874

	<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	54,999
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 54,999 54,999

	<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%	2,420,000	2,420,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	245,000	245,000
6155 Current Act 511 Business Privilege Taxes	6.00000	0.000	750,000	750,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.75000	0.000	550,000	550,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,240,000 4,240,000

Total Act 511, Current Taxes 4,294,999

Act 511 Tax Limit -->	1,036,648,627	X	12	12,439,784
	Market Value		Mills	(511 Limit)

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	26.5691	26.5691	0.00%	Yes	7.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	7.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	7.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	7.4%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.00000	0.00%	Yes	7.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.75000	0.00%	Yes	7.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,639,724
1200 Special Programs - Elementary / Secondary	11,502,560
1300 Vocational Education	1,296,079
1500 Nonpublic School Programs	5,000
Total Instruction	\$36,443,363
2000 Support Services	
2100 Support Services - Students	1,685,504
2200 Support Services - Instructional Staff	542,214
2300 Support Services - Administration	3,409,500
2400 Support Services - Pupil Health	1,594,782
2500 Support Services - Business	4,273,417
2600 Operation and Maintenance of Plant Services	4,952,313
2700 Student Transportation Services	2,965,288
2800 Support Services - Central	1,158,686
2900 Other Support Services	28,706
Total Support Services	\$20,610,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,605,777
3300 Community Services	268,181
Total Operation of Non-Instructional Services	\$1,873,958
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,458,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,458,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,866,745
Total Other Expenditures and Financing Uses	\$7,866,745
Total Estimated Expenditures and Other Financing Uses	\$68,252,476

2024-2025 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,247,647
200 Personnel Services - Employee Benefits	9,110,377
300 Purchased Professional and Technical Services	393,900
400 Purchased Property Services	13,000
500 Other Purchased Services	1,593,550
600 Supplies	256,250
800 Other Objects	25,000
Total Regular Programs - Elementary / Secondary	\$23,639,724
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,656,783
200 Personnel Services - Employee Benefits	2,221,376
300 Purchased Professional and Technical Services	2,791,500
500 Other Purchased Services	2,799,100
600 Supplies	10,950
700 Property	10,000
800 Other Objects	12,851
Total Special Programs - Elementary / Secondary	\$11,502,560
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	511,600
200 Personnel Services - Employee Benefits	256,528
400 Purchased Property Services	700
500 Other Purchased Services	511,751
600 Supplies	15,500
Total Vocational Education	\$1,296,079
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$36,443,363
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,012,854
200 Personnel Services - Employee Benefits	586,900
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	500
600 Supplies	2,000
800 Other Objects	250
Total Support Services - Students	\$1,685,504
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	296,950
200 Personnel Services - Employee Benefits	164,264
600 Supplies	81,000

2024-2025 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$542,214
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,708,811
200 Personnel Services - Employee Benefits	1,041,139
300 Purchased Professional and Technical Services	424,000
400 Purchased Property Services	1,000
500 Other Purchased Services	168,950
600 Supplies	9,800
800 Other Objects	55,800
Total Support Services - Administration	\$3,409,500
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,982
200 Personnel Services - Employee Benefits	121,050
300 Purchased Professional and Technical Services	1,270,000
400 Purchased Property Services	500
500 Other Purchased Services	200
600 Supplies	7,050
800 Other Objects	1,000
Total Support Services - Pupil Health	\$1,594,782
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	419,654
200 Personnel Services - Employee Benefits	267,073
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	504,014
500 Other Purchased Services	57,500
600 Supplies	10,000
800 Other Objects	2,944,676
Total Support Services - Business	\$4,273,417
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,577,094
200 Personnel Services - Employee Benefits	1,187,919
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	960,550
500 Other Purchased Services	342,250
600 Supplies	253,500
700 Property	30,000
800 Other Objects	151,000
Total Operation and Maintenance of Plant Services	\$4,952,313
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,965,288
Total Student Transportation Services	\$2,965,288
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	396,341
200 Personnel Services - Employee Benefits	247,345

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	283,000
400 Purchased Property Services	75,000
500 Other Purchased Services	29,500
600 Supplies	75,000
700 Property	50,000
800 Other Objects	2,500
Total Support Services - Central	\$1,158,686
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,706
Total Other Support Services	\$28,706
Total Support Services	\$20,610,410
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	772,454
200 Personnel Services - Employee Benefits	359,473
300 Purchased Professional and Technical Services	133,400
400 Purchased Property Services	18,500
500 Other Purchased Services	108,000
600 Supplies	110,750
700 Property	65,000
800 Other Objects	38,200
Total Student Activities	\$1,605,777
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	178,333
200 Personnel Services - Employee Benefits	74,098
400 Purchased Property Services	3,500
500 Other Purchased Services	2,000
600 Supplies	9,500
800 Other Objects	750
Total Community Services	\$268,181
Total Operation of Non-Instructional Services	\$1,873,958
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	1,458,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,458,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,458,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,426,745
900 Other Uses of Funds	4,440,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$7,866,745
Total Other Expenditures and Financing Uses	\$7,866,745
TOTAL EXPENDITURES	\$68,252,476

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
- 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

5,718,922

2,938,107

<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$5,718,922	\$2,938,107
TOTAL CASH AND INVESTMENTS	\$5,718,922	\$2,938,107

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	78,275,000	74,045,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,188,000	891,000
0540 Accumulated Compensated Absences	1,688,065	1,688,065
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	306,790	306,790
0599 Other Noncurrent Liabilities		
Total General Fund	\$81,457,855	\$76,930,855

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	\$81,457,855	\$76,930,855
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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	\$81,457,855	\$76,930,855
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,938,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,938,107

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,938,107
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