

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required

6/21/2023

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/21/2023

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/21/2023

\_\_\_\_\_  
Date

Sherri M Jaffee

\_\_\_\_\_  
Contact Person

(412)492-1200

Extn :2806

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

jaffees@shalerarea.org

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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 2023-2024 (compared to 2022-2023)?

Yes   
No


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$96894664
Ending Unassigned Fund Balance	\$5500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.67%

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 June 22, 2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Shaler Area SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103028302
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/10/2023
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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.	Amount estimated remaining fund balance at the end of 2023-24 fiscal year

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,615,253
0850 Unassigned Fund Balance	5,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,115,253</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	61,059,112
7000 Revenue from State Sources	31,350,409
8000 Revenue from Federal Sources	2,869,890
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$95,279,411</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$102,394,664</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	49,896,387
6113 Public Utility Realty Taxes	54,001
6140 Current Act 511 Taxes - Flat Rate Assessments	26,500
6150 Current Act 511 Taxes - Proportional Assessments	7,473,874
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,730,000
6500 Earnings on Investments	780,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	855,350
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	14,000
6980 Revenue from Community Services Activities	33,000
6990 Refunds and Other Miscellaneous Revenue	100,000

**REVENUE FROM LOCAL SOURCES \$61,059,112**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,936,129
7112 Basic Education Funding-Social Security	1,710,000
7271 Special Education funds for School-Aged Pupils	4,099,109
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,573,700
7505 Ready to Learn Block Grant	706,471
7820 State Share of Retirement Contributions	7,720,000

**REVENUE FROM STATE SOURCES \$31,350,409**

**REVENUE FROM FEDERAL SOURCES**

8512 IDEA, Part B	570,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	115,000
8517 Title IV - 21st Century Schools	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000
8751 ARP ESSER Learning Loss	226,916
8752 ARP ESSER Summer Programs	46,283
8753 ARP ESSER Afterschool Programs	46,283
8754 ARP ESSER Homeless Children and Youth Funds	25,408

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 600,000  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$2,869,890**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 95,279,411**

Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$49,896,387</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,573,700</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$52,470,087</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,172,859</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$2,194,118,964	\$2,194,118,964
b. Real Estate Mills	23.5319	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$2,193,882,497	\$2,193,882,497
d. Assessed Value	\$2,192,487,520	\$2,192,487,520
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$51,631,788	\$51,631,788
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$51,631,788	\$51,631,788
(f Total * g)		
i. Base Mills Subject to Index	23.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$54,172,859	\$54,172,859
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>24.7084</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,172,859	\$54,172,859
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,599,159
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,896,387
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$49,896,387</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$2,573,700</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$52,470,087</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$54,172,859</b>	
	<b>Allegheny</b>		<b>Total</b>

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<b>Index Maximums</b>			
	p. Maximum Mills Based On Index (i * (1 + Index))	24.7084	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,172,859	\$54,172,859
<b>IV.</b>	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

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<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$8,793.09	
<b>V.</b>	Number of Homestead/Farmstead Properties	11846	11846
	Median Assessed Value of Homestead Properties		\$128,700

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Act 1 Index (current): 5.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$49,896,387</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,573,700</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$52,470,087</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,172,859</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,573,700	Lowering RE Tax Rate	\$0	\$2,573,700
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,573,700</b>

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	2,192,487,520	24.7084	54,172,859			96.70000%	
<b>Totals:</b>	<b>2,192,487,520</b>		<b>54,172,859</b>	<b>2,573,700</b>	<b>51,599,159</b>	<b>96.70000%</b>	<b>49,896,387</b>

	<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	26,500
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 26,500 26,500**

	<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%	6,723,874	6,723,874
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
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 7,473,874 7,473,874**

**Total Act 511, Current Taxes 7,500,374**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,193,882,497</b>	<b>X</b>	<b>12</b>	<b>26,326,590</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	23.5319	24.7084	5.00%	Yes	5.0%				
	<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	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,821,763
1200 Special Programs - Elementary / Secondary	15,545,160
1300 Vocational Education	1,520,747
1400 Other Instructional Programs - Elementary / Secondary	2,084,956
1500 Nonpublic School Programs	16,000
<b>Total Instruction</b>	<b>\$62,988,626</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,400,182
2200 Support Services - Instructional Staff	1,538,842
2300 Support Services - Administration	4,432,864
2400 Support Services - Pupil Health	950,331
2500 Support Services - Business	813,276
2600 Operation and Maintenance of Plant Services	8,757,378
2700 Student Transportation Services	4,281,145
2800 Support Services - Central	1,231,431
2900 Other Support Services	63,000
<b>Total Support Services</b>	<b>\$26,468,449</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,016,972
3300 Community Services	78,700
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,095,672</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	88,800
5200 Interfund Transfers - Out	5,243,117
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,331,917</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$96,894,664</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,705,220
200 Personnel Services - Employee Benefits	15,964,003
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	68,379
500 Other Purchased Services	1,915,750
600 Supplies	1,832,070
700 Property	334,341
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,821,763</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,956,872
200 Personnel Services - Employee Benefits	4,536,988
300 Purchased Professional and Technical Services	745,300
500 Other Purchased Services	3,035,400
600 Supplies	181,600
700 Property	10,000
800 Other Objects	79,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$15,545,160</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	84,634
200 Personnel Services - Employee Benefits	36,095
500 Other Purchased Services	1,400,018
<b>Total Vocational Education</b>	<b>\$1,520,747</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,259,273
200 Personnel Services - Employee Benefits	765,683
500 Other Purchased Services	60,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,084,956</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	16,000
<b>Total Nonpublic School Programs</b>	<b>\$16,000</b>
<b>Total Instruction</b>	<b>\$62,988,626</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,634,645
200 Personnel Services - Employee Benefits	1,587,837
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	500
500 Other Purchased Services	6,000
600 Supplies	80,200
800 Other Objects	4,000
<b>Total Support Services - Students</b>	<b>\$4,400,182</b>

2023-2024 Final General Fund Budget

LEA : 103028302 Shaler Area SD

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	844,735
200 Personnel Services - Employee Benefits	434,108
300 Purchased Professional and Technical Services	90,699
400 Purchased Property Services	1,500
500 Other Purchased Services	15,100
600 Supplies	146,400
700 Property	6,300
<b>Total Support Services - Instructional Staff</b>	<b>\$1,538,842</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,195,262
200 Personnel Services - Employee Benefits	1,488,577
300 Purchased Professional and Technical Services	443,200
400 Purchased Property Services	57,000
500 Other Purchased Services	118,492
600 Supplies	51,670
700 Property	13,300
800 Other Objects	65,363
<b>Total Support Services - Administration</b>	<b>\$4,432,864</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	470,083
200 Personnel Services - Employee Benefits	329,848
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	2,000
600 Supplies	14,900
<b>Total Support Services - Pupil Health</b>	<b>\$950,331</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	354,090
200 Personnel Services - Employee Benefits	219,186
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	80,000
500 Other Purchased Services	12,000
600 Supplies	5,500
700 Property	5,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$813,276</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,103,749
200 Personnel Services - Employee Benefits	1,951,838
300 Purchased Professional and Technical Services	549,350
400 Purchased Property Services	929,688
500 Other Purchased Services	258,792
600 Supplies	1,873,567
700 Property	88,710
800 Other Objects	1,684

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,757,378</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	85,298
200 Personnel Services - Employee Benefits	25,847
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,050,000
600 Supplies	100,000
<b>Total Student Transportation Services</b>	<b>\$4,281,145</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	631,968
200 Personnel Services - Employee Benefits	441,196
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	41,522
600 Supplies	5,000
700 Property	50,125
800 Other Objects	1,620
<b>Total Support Services - Central</b>	<b>\$1,231,431</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	63,000
<b>Total Other Support Services</b>	<b>\$63,000</b>
<b>Total Support Services</b>	<b>\$26,468,449</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,030,368
200 Personnel Services - Employee Benefits	452,721
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	26,800
500 Other Purchased Services	259,083
600 Supplies	118,350
700 Property	28,600
800 Other Objects	38,350
<b>Total Student Activities</b>	<b>\$2,016,972</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	39,000
200 Personnel Services - Employee Benefits	7,700
600 Supplies	12,000
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$78,700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,095,672</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	10,000



<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	40,500
900 Other Uses of Funds	48,300
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$88,800</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,243,117
<b>Total Interfund Transfers - Out</b>	<b>\$5,243,117</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,331,917</b>
<b>TOTAL EXPENDITURES</b>	<b>\$96,894,664</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	8,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	335,000	300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,591,118	500,000
Debt Service Fund	1,000,000	750,000
Food Service / Cafeteria Operations Fund	1,776,090	576,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	178,000	145,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	360,183	335,183
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$14,740,391</b>	<b>\$7,106,183</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$14,740,391** **\$7,106,183**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	72,503,324	71,688,324
0520 Extended-Term Financing Agreements Payable	8,415,000	4,470,000
0530 Lease and Other Right To Use Obligations	60,000	40,000
0540 Accumulated Compensated Absences	700,000	730,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	15,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$95,678,324</b>	<b>\$91,928,324</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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

06/30/2023 Estimate

06/30/2024 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**

<b>Total Long-Term Indebtedness</b>	<b>\$95,678,324</b>	<b>\$91,928,324</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$95,678,324</b>	<b>\$91,928,324</b>
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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	5,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,500,000</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,500,000</b>
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