

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sherri M Jaffee

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Contact Person

Telephone

Extension

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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	\$99551911
Ending Unassigned Fund Balance	\$525806
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.52%

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, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shaler Area SD	County : Allegheny	AUN Number : 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.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$125,333.14 C x 2%: \$51,474.00	
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 remaining in fund balance at the end of 2023-24 fiscal year

<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	4,000,000
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	<u>\$5,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,059,112
7000 Revenue from State Sources	31,350,409
8000 Revenue from Federal Sources	2,668,196
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$95,077,717</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,077,717</u>

	<u>Amount</u>
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	1,322,196
8751 ARP ESSER Learning Loss	15,000
8752 ARP ESSER Summer Programs	3,000
8753 ARP ESSER Afterschool Programs	3,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	600,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,668,196
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,077,717

Act 1 Index (current): 5.0%

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

2022-23 Data		
a. Assessed Value	\$2,194,118,964	\$2,194,118,964
b. Real Estate Mills	23.5319	
I. 2023-24 Data		
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

2022-23 Calculations		
f. 2022-23 Tax Levy	\$51,631,788	\$51,631,788
(a * b)		
2023-24 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$54,172,859	\$54,172,859
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.7084	
(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%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$49,896,387

Amount of Tax Relief for Homestead Exclusions

\$2,573,700

Total Approx. Tax Revenue:

\$52,470,087

Approx. Tax Levy for Tax Rate Calculation:

\$54,172,859

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

24.7084

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$54,172,859

\$54,172,859

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$9,198.00

V. Number of Homestead/Farmstead Properties

11876

11876

Median Assessed Value of Homestead Properties

\$128,700

Act 1 Index (current): 5.0%

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

Allegheny	Total
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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
Amount of Tax Relief from State/Local Sources				\$2,573,700

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%	
Totals:	2,192,487,520		54,172,859	- 2,573,700	= 51,599,159	X 96.70000%	= 49,896,387

	<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

Act 511 Tax Limit -->	2,193,882,497	X	12	26,326,590
	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
		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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,884,163
1200 Special Programs - Elementary / Secondary	15,545,160
1300 Vocational Education	1,520,747
1400 Other Instructional Programs - Elementary / Secondary	2,100,956
Total Instruction	\$63,051,026
2000 Support Services	
2100 Support Services - Students	4,400,182
2200 Support Services - Instructional Staff	1,487,643
2300 Support Services - Administration	4,438,872
2400 Support Services - Pupil Health	950,331
2500 Support Services - Business	813,276
2600 Operation and Maintenance of Plant Services	8,853,711
2700 Student Transportation Services	4,281,145
2800 Support Services - Central	1,230,289
2900 Other Support Services	63,000
Total Support Services	\$26,518,449
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,041,679
3300 Community Services	78,700
Total Operation of Non-Instructional Services	\$2,120,379
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	108,940
5200 Interfund Transfers - Out	7,743,117
Total Other Expenditures and Financing Uses	\$7,852,057
Total Estimated Expenditures and Other Financing Uses	\$99,551,911

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
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	1,948,462
700 Property	280,349
Total Regular Programs - Elementary / Secondary	\$43,884,163
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$15,545,160
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	84,634
200 Personnel Services - Employee Benefits	36,095
500 Other Purchased Services	1,400,018
Total Vocational Education	\$1,520,747
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,275,273
200 Personnel Services - Employee Benefits	765,683
500 Other Purchased Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$2,100,956
Total Instruction	\$63,051,026
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$4,400,182
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	844,735
200 Personnel Services - Employee Benefits	434,108
300 Purchased Professional and Technical Services	39,500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,500
500 Other Purchased Services	15,100
600 Supplies	146,400
700 Property	6,300
Total Support Services - Instructional Staff	\$1,487,643
2300 <u>Support Services - Administration</u>	
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	124,500
600 Supplies	51,670
700 Property	13,300
800 Other Objects	65,363
Total Support Services - Administration	\$4,438,872
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$950,331
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$813,276
2600 <u>Operation and Maintenance of Plant Services</u>	
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	1,014,688
500 Other Purchased Services	254,625
600 Supplies	1,883,567
700 Property	94,210
800 Other Objects	1,684
Total Operation and Maintenance of Plant Services	\$8,853,711
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	85,298
200 Personnel Services - Employee Benefits	25,847

2023-2024 Final General Fund Budget

LEA : 103028302 Shaler Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,050,000
600 Supplies	100,000
Total Student Transportation Services	\$4,281,145
2800 <u>Support Services - Central</u>	
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	41,000
600 Supplies	5,000
700 Property	50,125
800 Other Objects	1,000
Total Support Services - Central	\$1,230,289
2900 <u>Other Support Services</u>	
500 Other Purchased Services	63,000
Total Other Support Services	\$63,000
Total Support Services	\$26,518,449
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
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	260,764
600 Supplies	134,260
700 Property	35,716
800 Other Objects	38,350
Total Student Activities	\$2,041,679
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	39,000
200 Personnel Services - Employee Benefits	7,700
600 Supplies	12,000
800 Other Objects	20,000
Total Community Services	\$78,700
Total Operation of Non-Instructional Services	\$2,120,379
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	41,835

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	67,105
Total Debt Service / Other Expenditures and Financing Uses	\$108,940
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,743,117
Total Interfund Transfers - Out	\$7,743,117
Total Other Expenditures and Financing Uses	\$7,852,057
TOTAL EXPENDITURES	\$99,551,911

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		
Total Cash and Short-Term Investments	\$14,740,391	\$7,106,183

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
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
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		
Total General Fund	\$95,678,324	\$91,928,324
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

06/30/2023 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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$95,678,324	\$91,928,324

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

TOTAL INDEBTEDNESS	\$95,678,324	\$91,928,324
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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	525,806
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$525,806

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$525,806
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