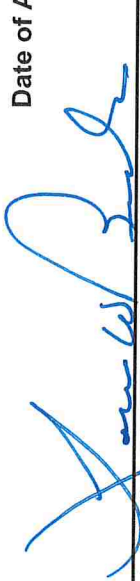


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Bradley Snyder

Contact Person

bsnyder@deerlakes.net

Email Address

6/20/2023

Date

6/20/2023

Date

7-10-23

Date

(724)265-5300

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Deer Lakes SD	COUNTY : Allegheny	AUN : 103022253
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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 ☒

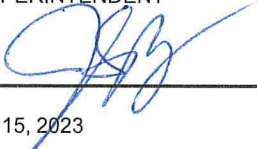
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$41588359
Ending Unassigned Fund Balance	\$1711123
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.11%

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 7-10-23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

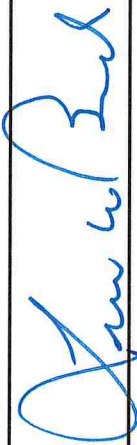
24 PS 6-687(a)(1)

(03/2006)

School District Name : Deer Lakes SD	County : Allegheny	AUN Number : 103022253
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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 5/17/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	If budgetary reserve is not needed during fiscal year, funds will be transferred to capital improvements.
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.	To use as offset for any future budget deficit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for OPEB and Capital Projects.

<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	359,724	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,200,000	
0850 Unassigned Fund Balance	1,711,123	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,911,123</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,547,654	
7000 Revenue from State Sources	15,368,813	
8000 Revenue from Federal Sources	671,892	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$41,588,359</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$46,499,482</u>

LEA : 103022253 Deer Lakes SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,860,006
6113 Public Utility Realty Taxes	22,097
6114 Payments in Lieu of Current Taxes - State / Local	121,551
6120 Current Per Capita Taxes, Section 679	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	67,000
6150 Current Act 511 Taxes - Proportional Assessments	2,525,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	425,000
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	175,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$25,547,654
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,820,000
7112 Basic Education Funding-Social Security	692,000
7271 Special Education funds for School-Aged Pupils	1,590,000
7311 Pupil Transportation Subsidy	995,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,805
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	564,724
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,174,819
7360 Safe Schools	130,000
7505 Ready to Learn Block Grant	264,465
7820 State Share of Retirement Contributions	3,067,000
REVENUE FROM STATE SOURCES	\$15,368,813
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	272,107
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,506
8517 Title IV - 21st Century Schools	21,279
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000
8751 ARP ESSER Learning Loss	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$671,892
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,588,359

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,860,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,819</u>	
Total Approx. Tax Revenue:	\$22,034,825	
Approx. Tax Levy for Tax Rate Calculation:	\$23,267,579	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,014,694,610	\$1,014,694,610
b. Real Estate Mills	22.6900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$961,101,612	\$961,101,612
d. Assessed Value	\$1,025,455,210	\$1,025,455,210
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$23,023,421	\$23,023,421
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$23,023,421	\$23,023,421
(f Total * g)		
i. Base Mills Subject to Index	22.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.42010%	94.42010%
k. Tax Levy Needed	\$23,267,579	\$23,267,579
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.6900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,267,579	\$23,267,579
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,092,760
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,860,006
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,860,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,819</u>	
Total Approx. Tax Revenue:	\$22,034,825	
Approx. Tax Levy for Tax Rate Calculation:	\$23,267,579	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8925	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,500,689	\$24,500,689
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	\$11,293.11	
Number of Homestead/Farmstead Properties	4613	4613
Median Assessed Value of Homestead Properties		\$132,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,860,006
Amount of Tax Relief for Homestead Exclusions	<u>\$1,174,819</u>
Total Approx. Tax Revenue:	\$22,034,825
Approx. Tax Levy for Tax Rate Calculation:	\$23,267,579
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,174,819	Lowering RE Tax Rate	\$0	\$1,174,819
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,174,819

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Allegheny	1,025,455,210	22.6900	23,267,579			94.42010%		
Totals:	1,025,455,210		23,267,579	-	1,174,819	=	22,092,760 X 94.42010% = 20,860,006	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	47,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	47,000	47,000	
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	20,000	20,000	
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						67,000	67,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	2,200,000	2,200,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	325,000	325,000	
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						2,525,000	2,525,000	
Total Act 511, Current Taxes							2,592,000	
Act 511 Tax Limit -->					961,101,612 X	12	11,533,219	
					Market Value	Mills	(511 Limit)	

LEA : 103022253 Deer Lakes SD

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	22.6900	22.6900	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,806,274
1200 Special Programs - Elementary / Secondary	6,507,459
1300 Vocational Education	877,740
1400 Other Instructional Programs - Elementary / Secondary	1,700
Total Instruction	\$24,193,173
2000 Support Services	
2100 Support Services - Students	1,207,784
2200 Support Services - Instructional Staff	661,530
2300 Support Services - Administration	2,566,162
2400 Support Services - Pupil Health	349,880
2500 Support Services - Business	380,923
2600 Operation and Maintenance of Plant Services	3,807,710
2700 Student Transportation Services	2,423,639
2800 Support Services - Central	1,030,485
2900 Other Support Services	35,000
Total Support Services	\$12,463,113
3000 Operation of Non-Instructional Services	
3200 Student Activities	722,009
Total Operation of Non-Instructional Services	\$722,009
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,978,300
5900 Budgetary Reserve	231,764
Total Other Expenditures and Financing Uses	\$4,210,064
Total Estimated Expenditures and Other Financing Uses	\$41,588,359

LEA : 103022253 Deer Lakes SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,265,563
200 Personnel Services - Employee Benefits	5,926,784
300 Purchased Professional and Technical Services	305,000
400 Purchased Property Services	362,142
500 Other Purchased Services	505,720
600 Supplies	432,190
700 Property	5,000
800 Other Objects	3,875
Total Regular Programs - Elementary / Secondary	\$16,806,274
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,978,494
200 Personnel Services - Employee Benefits	2,103,265
300 Purchased Professional and Technical Services	237,700
500 Other Purchased Services	1,134,400
600 Supplies	52,250
800 Other Objects	1,350
Total Special Programs - Elementary / Secondary	\$6,507,459
1300 <u>Vocational Education</u>	
500 Other Purchased Services	877,740
Total Vocational Education	\$877,740
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	1,700
Total Other Instructional Programs - Elementary / Secondary	\$1,700
Total Instruction	\$24,193,173
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	539,701
200 Personnel Services - Employee Benefits	358,293
300 Purchased Professional and Technical Services	292,000
500 Other Purchased Services	3,700
600 Supplies	13,300
800 Other Objects	790
Total Support Services - Students	\$1,207,784
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	341,221
200 Personnel Services - Employee Benefits	200,743
300 Purchased Professional and Technical Services	74,000
500 Other Purchased Services	500
600 Supplies	45,066
Total Support Services - Instructional Staff	\$661,530
2300 <u>Support Services - Administration</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	1,359,918
200	Personnel Services - Employee Benefits	839,000
300	Purchased Professional and Technical Services	217,200
500	Other Purchased Services	54,350
600	Supplies	40,694
800	Other Objects	55,000
Total Support Services - Administration		\$2,566,162
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	170,634
200	Personnel Services - Employee Benefits	159,346
300	Purchased Professional and Technical Services	10,000
500	Other Purchased Services	550
600	Supplies	9,350
Total Support Services - Pupil Health		\$349,880
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	206,707
200	Personnel Services - Employee Benefits	138,189
300	Purchased Professional and Technical Services	500
500	Other Purchased Services	4,050
600	Supplies	25,777
800	Other Objects	5,700
Total Support Services - Business		\$380,923
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,353,736
200	Personnel Services - Employee Benefits	1,096,607
300	Purchased Professional and Technical Services	210,000
400	Purchased Property Services	221,122
500	Other Purchased Services	179,400
600	Supplies	745,195
800	Other Objects	1,650
Total Operation and Maintenance of Plant Services		\$3,807,710
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	662,193
200	Personnel Services - Employee Benefits	463,544
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	34,000
500	Other Purchased Services	1,058,702
600	Supplies	200,700
800	Other Objects	1,500
Total Student Transportation Services		\$2,423,639
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	142,969
200	Personnel Services - Employee Benefits	117,013
300	Purchased Professional and Technical Services	239,000
400	Purchased Property Services	126,000

LEA : 103022253 Deer Lakes SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	112,192
600 Supplies	261,147
700 Property	28,664
800 Other Objects	3,500
Total Support Services - Central	\$1,030,485
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$12,463,113
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	363,056
200 Personnel Services - Employee Benefits	175,772
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	500
500 Other Purchased Services	60,231
600 Supplies	62,500
700 Property	10,000
800 Other Objects	14,950
Total Student Activities	\$722,009
Total Operation of Non-Instructional Services	\$722,009
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,255,300
900 Other Uses of Funds	2,723,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,978,300
5900 <u>Budgetary Reserve</u>	
800 Other Objects	231,764
Total Budgetary Reserve	\$231,764
Total Other Expenditures and Financing Uses	\$4,210,064
TOTAL EXPENDITURES	\$41,588,359

LEA : 103022253 Deer Lakes SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,500,000	5,200,000
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	50,000	100,000
Other Capital Projects Fund	1,000,000	
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	\$6,550,000	\$5,300,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

LEA : 103022253 Deer Lakes SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,550,000	\$5,300,000

LEA : 103022253 Deer Lakes SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	50,695,000	48,460,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	660,000	660,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,800,000	12,900,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$64,155,000	\$62,020,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$64,155,000	\$62,020,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$64,155,000	\$62,020,000

Account Description	Amounts
0810 Nonspendable Fund Balance	359,724
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,200,000
0850 Unassigned Fund Balance	1,711,123
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,911,123
5900 Budgetary Reserve	231,764
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,502,611