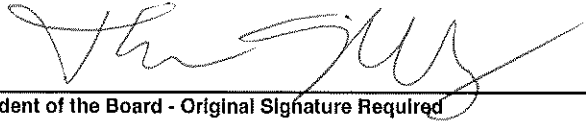


FINAL GENERAL FUND BUDGET

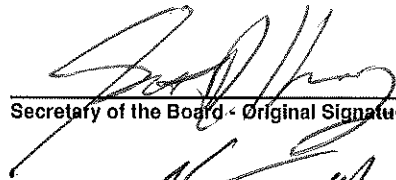
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023



President of the Board - Original Signature Required

6/21/23
Date

Secretary of the Board - Original Signature Required

6/21/23
Date

Chief School Administrator - Original Signature Required

6/21/23
Date

Albert J Ragan

Contact Person

(412)896-2308

Extn :

Telephone

Extension

aragan@efsd.net

Email Address

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

24 PS 6-688

{10/2010}

SCHOOL DISTRICT : Elizabeth Forward SD	COUNTY : Allegheny	AUN : 103023153
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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 ☐

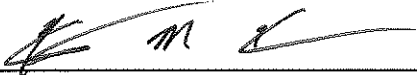
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$49993365
Ending Unassigned Fund Balance	\$3921791
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.84%

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 6/21/2023
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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 : Elizabeth Forward SD	County : Allegheny	AUN Number : 103023153
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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 5/24/23
---	------------------------

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.	This is for unanticipated and unexpected expenses
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.	School Board Policy 620-Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	School Board Policy 620-Fund Balance

ITEM	AMOUNTS
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	6,000,000
0850 Unassigned Fund Balance	3,023,431
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,023,431</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,145,082
7000 Revenue from State Sources	22,582,972
8000 Revenue from Federal Sources	963,671
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,691,725</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,715,156</u>

LEA : 103023153 Elizabeth Forward SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,397,466
6113 Public Utility Realty Taxes	22,587
6140 Current Act 511 Taxes - Flat Rate Assessments	26,517
6150 Current Act 511 Taxes - Proportional Assessments	2,824,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,260,295
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	57,334
6800 Revenues from Intermediary Sources / Pass-Through Funds	503,539
6910 Rentals	312,252
6920 Contributions and Donations from Private Sources	82,000
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	105,054
REVENUE FROM LOCAL SOURCES	\$26,145,082
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,990,240
7112 Basic Education Funding-Social Security	925,525
7271 Special Education funds for School-Aged Pupils	2,238,101
7311 Pupil Transportation Subsidy	1,178,079
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,480
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	776,977
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,695
7340 State Property Tax Reduction Allocation	1,638,079
7360 Safe Schools	198,489
7505 Ready to Learn Block Grant	453,629
7820 State Share of Retirement Contributions	4,123,678
REVENUE FROM STATE SOURCES	\$22,582,972
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	340,246
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,886
8517 Title IV - 21st Century Schools	25,781
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	417,296
8755 ARP ESSER Emergency Relief for Other Educational Entities	11,462
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$963,671
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,691,725

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,397,466	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,638,079</u>	
Total Approx. Tax Revenue:	\$22,035,545	
Approx. Tax Levy for Tax Rate Calculation:	\$23,648,941	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$877,765,378	\$877,765,378
b. Real Estate Mills	26.3243	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$824,134,696	\$824,134,696
d. Assessed Value	\$880,753,678	\$880,753,678
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$23,106,559	\$23,106,559
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$23,106,559	\$23,106,559
(f Total * g)		
i. Base Mills Subject to Index	26.3243	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.67000%	92.67000%
k. Tax Levy Needed	\$23,648,941	\$23,648,941
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.8508	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,648,941	\$23,648,941
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,010,862
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,397,466
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,397,466	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,638,079</u>	
Total Approx. Tax Revenue:	\$22,035,545	
Approx. Tax Levy for Tax Rate Calculation:	\$23,648,941	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8247	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,506,707	\$24,506,707
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	\$11,246.00	
Number of Homestead/Farmstead Properties	5460	5460
Median Assessed Value of Homestead Properties		\$99,450

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,397,466
Amount of Tax Relief for Homestead Exclusions	<u>\$1,638,079</u>
Total Approx. Tax Revenue:	\$22,035,545
Approx. Tax Levy for Tax Rate Calculation:	\$23,648,941
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,638,079	Lowering RE Tax Rate	\$0	\$1,638,079
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,638,079

<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>Percent Collected</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>					
Allegheny	880,753,678	26.8508	23,648,941				92.67000%	
Totals:	880,753,678		23,648,941	-	1,638,079	=	22,010,862	X 92.67000% = 20,397,466
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	26,517		26,517
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
Total Current Act 511 Taxes – Flat Rate Assessments						26,517		26,517
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%	2,562,360		2,562,360
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	261,678		261,678
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						2,824,038		2,824,038
Total Act 511, Current Taxes								2,850,555
Act 511 Tax Limit -->					824,134,696	X	12	9,889,616
					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	26.3243	26.8508	2.01%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,482,281
1200 Special Programs - Elementary / Secondary	6,596,045
1300 Vocational Education	2,187,382
1400 Other Instructional Programs - Elementary / Secondary	239,608
Total Instruction	\$28,505,316
2000 Support Services	
2100 Support Services - Students	1,495,865
2200 Support Services - Instructional Staff	1,941,936
2300 Support Services - Administration	3,072,444
2400 Support Services - Pupil Health	581,868
2500 Support Services - Business	611,051
2600 Operation and Maintenance of Plant Services	5,057,941
2700 Student Transportation Services	2,680,155
2800 Support Services - Central	421,422
2900 Other Support Services	24,000
Total Support Services	\$15,886,682
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,386,338
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,387,338
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	26,300
5200 Interfund Transfers - Out	3,937,729
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$4,214,029
Total Estimated Expenditures and Other Financing Uses	\$49,993,365

LEA : 103023153 Elizabeth Forward SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,755,047
200 Personnel Services - Employee Benefits	6,888,338
300 Purchased Professional and Technical Services	376,500
400 Purchased Property Services	55,400
500 Other Purchased Services	669,597
600 Supplies	712,861
700 Property	24,538
Total Regular Programs - Elementary / Secondary	\$19,482,281
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,916,655
200 Personnel Services - Employee Benefits	2,173,102
300 Purchased Professional and Technical Services	629,577
500 Other Purchased Services	754,010
600 Supplies	119,700
700 Property	1
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$6,596,045
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	780,080
200 Personnel Services - Employee Benefits	473,299
400 Purchased Property Services	187,122
500 Other Purchased Services	697,881
600 Supplies	49,000
Total Vocational Education	\$2,187,382
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	85,653
200 Personnel Services - Employee Benefits	36,055
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	90,000
600 Supplies	4,900
Total Other Instructional Programs - Elementary / Secondary	\$239,608
Total Instruction	\$28,505,316
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	777,769
200 Personnel Services - Employee Benefits	602,046
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	1,000
600 Supplies	55,050
Total Support Services - Students	\$1,495,865
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,026,846

LEA : 103023153 Elizabeth Forward SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	561,894
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	10,000
500 Other Purchased Services	96,448
600 Supplies	200,798
800 Other Objects	1,950
Total Support Services - Instructional Staff	\$1,941,936
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,558,632
200 Personnel Services - Employee Benefits	1,033,587
300 Purchased Professional and Technical Services	324,568
500 Other Purchased Services	73,157
600 Supplies	50,900
800 Other Objects	31,600
Total Support Services - Administration	\$3,072,444
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	327,078
200 Personnel Services - Employee Benefits	193,821
300 Purchased Professional and Technical Services	54,769
500 Other Purchased Services	250
600 Supplies	5,950
Total Support Services - Pupil Health	\$581,868
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	325,321
200 Personnel Services - Employee Benefits	240,930
500 Other Purchased Services	5,750
600 Supplies	37,000
800 Other Objects	2,050
Total Support Services - Business	\$611,051
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,876,342
200 Personnel Services - Employee Benefits	1,306,695
300 Purchased Professional and Technical Services	63,500
400 Purchased Property Services	497,498
500 Other Purchased Services	287,469
600 Supplies	1,021,183
800 Other Objects	5,254
Total Operation and Maintenance of Plant Services	\$5,057,941
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,680,155
Total Student Transportation Services	\$2,680,155
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	188,071
200 Personnel Services - Employee Benefits	109,451

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	27,500
500 Other Purchased Services	77,250
600 Supplies	15,000
800 Other Objects	4,150
Total Support Services - Central	\$421,422
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,000
Total Other Support Services	\$24,000
Total Support Services	\$15,886,682
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	593,248
200 Personnel Services - Employee Benefits	297,427
300 Purchased Professional and Technical Services	113,318
400 Purchased Property Services	31,000
500 Other Purchased Services	146,450
600 Supplies	175,500
800 Other Objects	29,395
Total Student Activities	\$1,386,338
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,387,338
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	26,300
Total Debt Service / Other Expenditures and Financing Uses	\$26,300
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,937,729
Total Interfund Transfers - Out	\$3,937,729
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$4,214,029
TOTAL EXPENDITURES	\$49,993,365

LEA : 103023153 Elizabeth Forward SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	12,849,953	12,548,313
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	114,402	117,402
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,439,861	3,214,861
Other Capital Projects Fund		
Debt Service Fund	2,170,000	2,170,000
Food Service / Cafeteria Operations Fund	479,345	329,545
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	173,165	107,005
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,226,726	\$18,487,126

<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		

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<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	\$19,226,726	\$18,487,126

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	21,669,251	20,693,592
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	2,410,304	2,337,088
0540 Accumulated Compensated Absences	902,500	895,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,579,190	6,234,879
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,561,245	\$30,161,159
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		

<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	\$31,561,245	\$30,161,159

<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	\$31,561,245	\$30,161,159

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,800,000
0850 Unassigned Fund Balance	3,921,791
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,721,791
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,971,791