

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Shoreen Smith

President of the Board - Original Signature Required

Andy Lawler

Secretary of the Board - Original Signature Required

Jeff Fester

Chief School Administrator - Original Signature Required

Jeff Fester

Contact Person

jfester@monessensd.org

Email Address

June 20, 2023

Date

June 20 2023

Date

6/21/23

Date

(724)684-3600

Telephone

Extn :1012

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Monessen City SD	COUNTY : Westmoreland	AUN : 107655803
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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	\$18806816
Ending Unassigned Fund Balance	\$5917
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.03%

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 6/21/23
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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 : Monessen City SD	County : Westmoreland	AUN Number : 107655803
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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 5-9-23
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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.	The district attempts to maintain an unassigned fund balance to cover cash flow needs and future deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district attempts to maintain an unassigned fund balance to cover cash flow needs and future deficits.

<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	4,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,031,037
7000 Revenue from State Sources	11,152,696
8000 Revenue from Federal Sources	1,379,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,562,733</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,562,733</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,572,037
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	620,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	169,000
REVENUE FROM LOCAL SOURCES	\$5,031,037
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,617,297
7112 Basic Education Funding-Social Security	315,000
7271 Special Education funds for School-Aged Pupils	890,000
7292 Pre-K Counts	560,000
7311 Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	140,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	664,966
7505 Ready to Learn Block Grant	200,433
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$11,152,696
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	350,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,000
8517 Title IV - 21st Century Schools	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	800,000
8751 ARP ESSER Learning Loss	80,000
8752 ARP ESSER Summer Programs	16,000
8753 ARP ESSER Afterschool Programs	16,000
8754 ARP ESSER Homeless Children and Youth Funds	7,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	10,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,379,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,562,733

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,572,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$664,966</u>	
Total Approx. Tax Revenue:	\$4,237,003	
Approx. Tax Levy for Tax Rate Calculation:	\$4,867,362	
	Westmoreland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$57,720,220	\$57,720,220
b. Real Estate Mills	83.5700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$203,790,211	\$203,790,211
d. Assessed Value	\$57,384,600	\$57,384,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,823,679	\$4,823,679
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$4,823,679	\$4,823,679
(f Total * g)		
i. Base Mills Subject to Index	83.5700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$4,867,362	\$4,867,362
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	84.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,867,362	\$4,867,362
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,202,396
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,572,037
(n * Est. Pct. Collection)		
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Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,572,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$664,966</u>	
Total Approx. Tax Revenue:	\$4,237,003	
Approx. Tax Levy for Tax Rate Calculation:	\$4,867,362	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	88.6677	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,088,160	\$5,088,160
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	\$4,043.00	
Number of Homestead/Farmstead Properties	1939	1939
Median Assessed Value of Homestead Properties		\$14,640

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,572,037
Amount of Tax Relief for Homestead Exclusions	<u>\$664,966</u>
Total Approx. Tax Revenue:	\$4,237,003
Approx. Tax Levy for Tax Rate Calculation:	\$4,867,362

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$664,966	Lowering RE Tax Rate	\$0	\$664,966
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$664,966

CODE									
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>		
Westmoreland	57,384,600	84.8200	4,867,362				85.00000%		
Totals:		57,384,600	4,867,362	-	664,966	=	4,202,396	X	85.00000% = 3,572,037
				<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	7,000	7,000	
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							7,000	7,000	
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%	550,000	550,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	50,000	50,000	
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			0.7500		0.5000	20,000	20,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes – Proportional Assessments							620,000	620,000	
Total Act 511, Current Taxes								627,000	
Act 511 Tax Limit -->				203,790,211		X	12	2,445,483	
				Market Value			Mills	(511 Limit)	

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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>									
	Westmoreland	83.5700	84.8200	1.50%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	6.1%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,703,707
1200 Special Programs - Elementary / Secondary	3,098,351
1300 Vocational Education	575,090
1400 Other Instructional Programs - Elementary / Secondary	548,370
1800 Pre-Kindergarten	487,005
Total Instruction	\$11,412,523
2000 Support Services	
2100 Support Services - Students	453,841
2200 Support Services - Instructional Staff	492,184
2300 Support Services - Administration	1,216,093
2400 Support Services - Pupil Health	123,694
2500 Support Services - Business	274,498
2600 Operation and Maintenance of Plant Services	1,887,444
2700 Student Transportation Services	833,438
2800 Support Services - Central	2,500
2900 Other Support Services	2,000
Total Support Services	\$5,285,692
3000 Operation of Non-Instructional Services	
3200 Student Activities	441,719
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$445,719
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,500
Total Facilities Acquisition, Construction and Improvement Services	\$400,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,262,382
Total Other Expenditures and Financing Uses	\$1,262,382
Total Estimated Expenditures and Other Financing Uses	\$18,806,816

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,563,000
200 Personnel Services - Employee Benefits	2,299,757
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	702,300
600 Supplies	85,250
800 Other Objects	2,400
Total Regular Programs - Elementary / Secondary	\$6,703,707
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,011,243
200 Personnel Services - Employee Benefits	661,058
300 Purchased Professional and Technical Services	357,000
500 Other Purchased Services	1,053,350
600 Supplies	15,700
Total Special Programs - Elementary / Secondary	\$3,098,351
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	179,000
200 Personnel Services - Employee Benefits	93,090
500 Other Purchased Services	300,000
600 Supplies	3,000
Total Vocational Education	\$575,090
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	288,000
200 Personnel Services - Employee Benefits	180,370
500 Other Purchased Services	80,000
Total Other Instructional Programs - Elementary / Secondary	\$548,370
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	73,360
200 Personnel Services - Employee Benefits	39,645
300 Purchased Professional and Technical Services	364,000
600 Supplies	10,000
Total Pre-Kindergarten	\$487,005
Total Instruction	\$11,412,523
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	241,772
200 Personnel Services - Employee Benefits	134,569
300 Purchased Professional and Technical Services	56,000
600 Supplies	21,500
Total Support Services - Students	\$453,841
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	94,272

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Description	Amount
200 Personnel Services - Employee Benefits	80,512
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	20,000
500 Other Purchased Services	152,600
600 Supplies	105,300
800 Other Objects	4,500
Total Support Services - Instructional Staff	\$492,184
2300 Support Services - Administration	
100 Personnel Services - Salaries	673,580
200 Personnel Services - Employee Benefits	398,413
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	37,600
600 Supplies	9,000
800 Other Objects	17,500
Total Support Services - Administration	\$1,216,093
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	82,000
200 Personnel Services - Employee Benefits	35,294
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	500
600 Supplies	2,000
Total Support Services - Pupil Health	\$123,694
2500 Support Services - Business	
100 Personnel Services - Salaries	122,000
200 Personnel Services - Employee Benefits	81,498
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	14,500
600 Supplies	27,000
800 Other Objects	4,500
Total Support Services - Business	\$274,498
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	754,125
200 Personnel Services - Employee Benefits	484,019
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	431,000
500 Other Purchased Services	129,000
600 Supplies	81,000
700 Property	1,500
800 Other Objects	1,800
Total Operation and Maintenance of Plant Services	\$1,887,444
2700 Student Transportation Services	
100 Personnel Services - Salaries	23,400
200 Personnel Services - Employee Benefits	10,038
500 Other Purchased Services	795,000
600 Supplies	5,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$833,438
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	500
800 Other Objects	2,000
Total Support Services - Central	\$2,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,000
Total Other Support Services	\$2,000
Total Support Services	\$5,285,692
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	198,150
200 Personnel Services - Employee Benefits	82,754
300 Purchased Professional and Technical Services	42,290
400 Purchased Property Services	6,000
500 Other Purchased Services	55,900
600 Supplies	38,250
800 Other Objects	18,375
Total Student Activities	\$441,719
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,500
800 Other Objects	500
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$445,719
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	500
700 Property	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,500
Total Facilities Acquisition, Construction and Improvement Services	\$400,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	193,163
900 Other Uses of Funds	1,069,219
Total Debt Service / Other Expenditures and Financing Uses	\$1,262,382
Total Other Expenditures and Financing Uses	\$1,262,382
TOTAL EXPENDITURES	\$18,806,816

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,000,000	
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		
Other Capital Projects Fund	3,000	3,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
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	\$1,253,000	\$253,000

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		

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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	\$1,253,000	\$253,000

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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	7,510,078	6,552,059
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	260,000	270,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,300,000	3,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,070,078	\$10,322,059
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	\$11,070,078	\$10,322,059

LEA : 107655803 Monessen City SD

<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	\$11,070,078	\$10,322,059

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,917
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,755,917
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,755,917