

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2023

Nick A. Petrucci

President of the Board - Original Signature Required

Brett Lago

Secretary of the Board - Original Signature Required

Matthew Nallus

Chief School Administrator - Original Signature Required

Brett Lago

Contact Person

lagob@penntrafford.org

Email Address

6/14/23

Date

6/14/23

Date

6/14/23

Date

(724)744-2121

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn-Trafford SD	COUNTY : Westmoreland	AUN : 107657103
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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 ☒

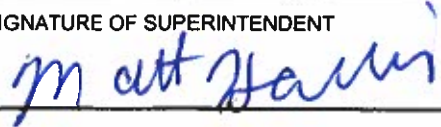
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$65921378
Ending Unassigned Fund Balance	\$5276317
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 6/14/23
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

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<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.	Reserved for extraordinary and unexpected expenditures.

<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	3,000,000	
0850 Unassigned Fund Balance	3,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	36,004,446	
7000 Revenue from State Sources	28,552,508	
8000 Revenue from Federal Sources	640,741	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$65,197,695</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$71,197,695</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,005,446
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	185,000
6150 Current Act 511 Taxes - Proportional Assessments	5,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	500,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	548,000
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$36,004,446
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,297,591
7112 Basic Education Funding-Social Security	1,200,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,867,426
7311 Pupil Transportation Subsidy	1,300,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,293,368
7505 Ready to Learn Block Grant	580,222
7506 PAsmart Grants	141,901
7820 State Share of Retirement Contributions	5,300,000
REVENUE FROM STATE SOURCES	\$28,552,508
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	89,151
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	230,000
REVENUE FROM FEDERAL SOURCES	\$640,741
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,197,695

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$28,006,000		
Amount of Tax Relief for Homestead Exclusions	\$1,293,368		
Total Approx. Tax Revenue:	\$29,299,368		
Approx. Tax Levy for Tax Rate Calculation:	\$30,479,680		
	Allegheny	Westmoreland	Total

2022-23 Data			
a. Assessed Value	\$3,209,795	\$333,602,240	\$336,812,035
b. Real Estate Mills	14.0100	89.7500	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$2,920,211	\$1,989,618,587	\$1,992,538,798
d. Assessed Value	\$3,209,795	\$339,102,560	\$342,312,355
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$44,969	\$29,940,801	\$29,985,770
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	0.14656%	99.85344%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$43,947	\$29,941,823	\$29,985,770
(f Total * g)			
i. Base Mills Subject to Index	14.0100	89.7530	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	95.95000%	95.95594%
k. Tax Levy Needed	\$44,671	\$30,435,009	\$30,479,680
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	13.9100	89.7500	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$44,648	\$30,434,455	\$30,479,103
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$29,185,735
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$28,005,446
(n * Est. Pct. Collection)			

Act 1 Index (current):	5.2%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$28,006,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,293,368</u>		
Total Approx. Tax Revenue:	\$29,299,368		
Approx. Tax Levy for Tax Rate Calculation:	\$30,479,680		
	Allegheny	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.7385	94.4201	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,308	\$32,018,098	\$32,065,406
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$12,042.00	\$1,866.00	
Number of Homestead/Farmstead Properties	16	7707	7723
Median Assessed Value of Homestead Properties			\$27,690

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$28,006,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,293,368</u>		
Total Approx. Tax Revenue:	\$29,299,368		
Approx. Tax Levy for Tax Rate Calculation:	\$30,479,680		
	Allegheny	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,293,368	Lowering RE Tax Rate	\$0	\$1,293,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,293,368

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>		
Allegheny	3,209,795	13.9100	44,648				100.00000%		
Westmoreland	339,102,560	89.7500	30,434,455				95.95000%		
Totals:	342,312,355		30,479,103	-	1,293,368	=	29,185,735	X	95.95594% = 28,005,446
				<u>Rate</u>		<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		5,000			
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			\$10.00		\$0.00		100,000	100,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00		\$0.00		20,000	5,000
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		90,000	80,000
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								210,000	185,000
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%		4,900,000	4,900,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		800,000	800,000
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								5,700,000	5,700,000
Total Act 511, Current Taxes									5,885,000
Act 511 Tax Limit -->				1,992,538,798		X		12	23,910,466
				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>									
	Allegheny	14.0100	13.9100	-0.70%	Yes	5.2%				
	Westmoreland	89.7530	89.7500	0.01%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,174,910
1200 Special Programs - Elementary / Secondary	5,624,472
1300 Vocational Education	650,000
1400 Other Instructional Programs - Elementary / Secondary	60,669
Total Instruction	\$40,510,051
2000 Support Services	
2100 Support Services - Students	2,084,610
2200 Support Services - Instructional Staff	614,625
2300 Support Services - Administration	4,119,813
2400 Support Services - Pupil Health	604,201
2500 Support Services - Business	710,097
2600 Operation and Maintenance of Plant Services	6,626,342
2700 Student Transportation Services	3,930,000
2800 Support Services - Central	1,292,545
2900 Other Support Services	74,275
Total Support Services	\$20,056,508
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,839,691
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$1,889,691
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,885,128
5200 Interfund Transfers - Out	580,000
Total Other Expenditures and Financing Uses	\$3,465,128
Total Estimated Expenditures and Other Financing Uses	\$65,921,378

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,227,367
200 Personnel Services - Employee Benefits	12,569,353
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	110,000
500 Other Purchased Services	1,575,350
600 Supplies	579,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	\$34,174,910
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,868,347
200 Personnel Services - Employee Benefits	1,177,625
300 Purchased Professional and Technical Services	345,000
500 Other Purchased Services	2,208,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$5,624,472
1300 <u>Vocational Education</u>	
500 Other Purchased Services	650,000
Total Vocational Education	\$650,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,669
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$60,669
Total Instruction	\$40,510,051
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,290,456
200 Personnel Services - Employee Benefits	730,154
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	\$2,084,610
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	345,448
200 Personnel Services - Employee Benefits	180,022
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$614,625
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,274,186
200 Personnel Services - Employee Benefits	1,347,817
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	80,550
Total Support Services - Administration	\$4,119,813
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	361,656
200 Personnel Services - Employee Benefits	201,045
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$604,201
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	361,090
200 Personnel Services - Employee Benefits	243,007
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
Total Support Services - Business	\$710,097
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,455,370
200 Personnel Services - Employee Benefits	1,760,472
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	1,101,500
500 Other Purchased Services	281,000
600 Supplies	520,000
700 Property	105,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,626,342
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,930,000
Total Student Transportation Services	\$3,930,000
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	303,924
200 Personnel Services - Employee Benefits	177,621
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	50,000
500 Other Purchased Services	5,000
600 Supplies	452,000
700 Property	100,000
800 Other Objects	4,000
Total Support Services - Central	\$1,292,545
2900 Other Support Services	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	20,000
Total Other Support Services	\$74,275
Total Support Services	\$20,056,508
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	890,000
200 Personnel Services - Employee Benefits	398,191
300 Purchased Professional and Technical Services	36,000
500 Other Purchased Services	209,000
600 Supplies	121,000
700 Property	74,000
800 Other Objects	111,500
Total Student Activities	\$1,839,691
3300 Community Services	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$1,889,691
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	565,128
900 Other Uses of Funds	2,320,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,885,128
5200 Interfund Transfers - Out	
900 Other Uses of Funds	580,000
Total Interfund Transfers - Out	\$580,000
Total Other Expenditures and Financing Uses	\$3,465,128
TOTAL EXPENDITURES	\$65,921,378

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	100,000	100,000
Capital Reserve Fund - § 690, §1850	600,000	300,000
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 Cash and Short-Term Investments	\$6,700,000	\$6,400,000

Long-Term Investments

	<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	\$6,700,000	\$6,400,000

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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	24,440,148	21,555,020
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,750,000	2,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,690,148	\$25,305,020
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	\$27,690,148	\$25,305,020

<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	\$27,690,148	\$25,305,020

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,276,317
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,276,317
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,276,317