

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023

President of the Board - Original Signature Required

Date

6/15/23

Secretary of the Board - Original Signature Required

Date

6.15.23

Chief School Administrator - Original Signature Required

Date

6-15-23

Adam Moate

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Port Allegany SD	COUNTY : McKean	AUN : 109426303
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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	\$18410700
Ending Unassigned Fund Balance	\$2273073
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.34%

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 6-15-23
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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 : Port Allegany SD	County : McKean	AUN Number : 109426303
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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 8/5/15/2023
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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.	The board of directors has placed a contingency of \$200,000 for potential unanticipated 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.	The board of directors is being conservative with the fund balance for future unknown circumstances.
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 board of directors has committed \$4,400,000 of the fund balance to health care and pension costs.

<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	4,400,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,600,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,912,599	
7000 Revenue from State Sources	12,365,237	
8000 Revenue from Federal Sources	1,205,937	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,483,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,083,773</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,287,571
6113 Public Utility Realty Taxes	3,307
6114 Payments in Lieu of Current Taxes - State / Local	26,872
6120 Current Per Capita Taxes, Section 679	10,729
6140 Current Act 511 Taxes - Flat Rate Assessments	10,729
6150 Current Act 511 Taxes - Proportional Assessments	505,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	290,018
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	452,389
6920 Contributions and Donations from Private Sources	4,451
6990 Refunds and Other Miscellaneous Revenue	51,533
REVENUE FROM LOCAL SOURCES	\$3,912,599
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,189,886
7112 Basic Education Funding-Social Security	350,000
7271 Special Education funds for School-Aged Pupils	879,144
7311 Pupil Transportation Subsidy	465,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	241,979
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,343
7340 State Property Tax Reduction Allocation	410,781
7505 Ready to Learn Block Grant	212,104
7820 State Share of Retirement Contributions	1,600,000
REVENUE FROM STATE SOURCES	\$12,365,237
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	391,904
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,812
8517 Title IV - 21st Century Schools	32,323
8519 Title V - Flexibility and Accountability	24,764
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	712,134
REVENUE FROM FEDERAL SOURCES	\$1,205,937
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,483,773

Act 1 Index (current): 6.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,288,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$410,781</u>		
Total Approx. Tax Revenue:	\$2,698,781		
Approx. Tax Levy for Tax Rate Calculation:	\$3,010,781		

	Mckean	Potter	Total
2022-23 Data			
a. Assessed Value	\$128,190,060	\$20,514,170	\$148,704,230
b. Real Estate Mills	16.2800	44.0900	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$144,179,025	\$62,349,744	\$206,528,769
d. Assessed Value	\$129,077,620	\$20,760,820	\$149,838,440
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$2,086,934	\$904,470	\$2,991,404
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	69.81063%	30.18937%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,088,318	\$903,086	\$2,991,404
(f Total * g)			
i. Base Mills Subject to Index	16.2907	44.0900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$2,101,845	\$908,936	\$3,010,781
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	16.2800	43.7800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,101,384	\$908,909	\$3,010,293
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,599,512
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,287,571
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$2,288,000

Amount of Tax Relief for Homestead Exclusions \$410,781

Total Approx. Tax Revenue: \$2,698,781

Approx. Tax Levy for Tax Rate Calculation: \$3,010,781

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.3170	46.8676	
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)	\$2,235,237	\$973,010	\$3,208,247
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	\$16,832.92	\$6,259.48	
Number of Homestead/Farmstead Properties	1149	350	1499
Median Assessed Value of Homestead Properties			\$41,140

Act 1 Index (current): 6.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,288,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$410,781</u>		
Total Approx. Tax Revenue:	\$2,698,781		
Approx. Tax Levy for Tax Rate Calculation:	\$3,010,781		
	Mckean	Potter	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$410,781	Lowering RE Tax Rate	\$0	\$410,781
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$410,781

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>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>					
Mckean	129,077,620	16.2800	2,101,384				88.00000%	
Potter	20,760,820	43.7800	908,909				88.00000%	
Totals:	149,838,440		3,010,293	-	410,781	=	2,599,512	X
							88.00000%	=
								2,287,571
					</			

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>									
	Mckean	16.2907	16.2800	-0.05%	Yes	6.3%				
	Potter	44.0900	43.7800	-0.69%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		7,616,848
1200 Special Programs - Elementary / Secondary		2,530,901
1300 Vocational Education		772,457
1400 Other Instructional Programs - Elementary / Secondary		91,732
1800 Pre-Kindergarten		303,336
Total Instruction		\$11,315,274
2000 Support Services		
2100 Support Services - Students		492,770
2200 Support Services - Instructional Staff		177,135
2300 Support Services - Administration		1,709,128
2400 Support Services - Pupil Health		302,138
2500 Support Services - Business		297,990
2600 Operation and Maintenance of Plant Services		1,355,484
2700 Student Transportation Services		897,000
2900 Other Support Services		35,000
Total Support Services		\$5,266,645
3000 Operation of Non-Instructional Services		
3200 Student Activities		457,386
3300 Community Services		38,550
Total Operation of Non-Instructional Services		\$495,936
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,032,845
5200 Interfund Transfers - Out		100,000
5900 Budgetary Reserve		200,000
Total Other Expenditures and Financing Uses		\$1,332,845
Total Estimated Expenditures and Other Financing Uses		\$18,410,700

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,727,921
200 Personnel Services - Employee Benefits	2,877,078
300 Purchased Professional and Technical Services	45,450
400 Purchased Property Services	24,280
500 Other Purchased Services	544,857
600 Supplies	352,850
700 Property	37,387
800 Other Objects	7,025
Total Regular Programs - Elementary / Secondary	\$7,616,848
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	994,200
200 Personnel Services - Employee Benefits	614,380
300 Purchased Professional and Technical Services	700,000
500 Other Purchased Services	194,695
600 Supplies	27,626
Total Special Programs - Elementary / Secondary	\$2,530,901
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	106,451
200 Personnel Services - Employee Benefits	70,384
400 Purchased Property Services	500
500 Other Purchased Services	589,500
600 Supplies	5,622
Total Vocational Education	\$772,457
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,732
300 Purchased Professional and Technical Services	54,000
500 Other Purchased Services	1,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$91,732
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	152,956
200 Personnel Services - Employee Benefits	145,181
500 Other Purchased Services	1,000
600 Supplies	4,199
Total Pre-Kindergarten	\$303,336
Total Instruction	\$11,315,274
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	271,588
200 Personnel Services - Employee Benefits	195,983
300 Purchased Professional and Technical Services	20,000

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	2,800
500	Other Purchased Services	980
600	Supplies	1,419
Total Support Services - Students		\$492,770
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	86,265
200	Personnel Services - Employee Benefits	63,543
300	Purchased Professional and Technical Services	14,350
500	Other Purchased Services	60
600	Supplies	12,917
Total Support Services - Instructional Staff		\$177,135
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	657,412
200	Personnel Services - Employee Benefits	457,816
300	Purchased Professional and Technical Services	261,150
400	Purchased Property Services	27,950
500	Other Purchased Services	48,800
600	Supplies	229,700
700	Property	13,500
800	Other Objects	12,800
Total Support Services - Administration		\$1,709,128
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	130,057
200	Personnel Services - Employee Benefits	109,555
300	Purchased Professional and Technical Services	48,100
400	Purchased Property Services	450
500	Other Purchased Services	800
600	Supplies	13,176
Total Support Services - Pupil Health		\$302,138
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	137,075
200	Personnel Services - Employee Benefits	118,333
300	Purchased Professional and Technical Services	31,682
400	Purchased Property Services	1,600
500	Other Purchased Services	3,200
600	Supplies	5,450
800	Other Objects	650
Total Support Services - Business		\$297,990
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	441,782
200	Personnel Services - Employee Benefits	345,539
300	Purchased Professional and Technical Services	2,500
400	Purchased Property Services	282,897
500	Other Purchased Services	71,515
600	Supplies	185,251

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<u>Description</u>	<u>Amount</u>
700 Property	26,000
Total Operation and Maintenance of Plant Services	\$1,355,484
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	897,000
Total Student Transportation Services	\$897,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$5,266,645
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	166,119
200 Personnel Services - Employee Benefits	70,351
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	18,550
500 Other Purchased Services	74,942
600 Supplies	52,235
700 Property	9,239
800 Other Objects	5,950
Total Student Activities	\$457,386
3300 <u>Community Services</u>	
800 Other Objects	38,550
Total Community Services	\$38,550
Total Operation of Non-Instructional Services	\$495,936
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	169,882
900 Other Uses of Funds	862,963
Total Debt Service / Other Expenditures and Financing Uses	\$1,032,845
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,332,845
TOTAL EXPENDITURES	\$18,410,700

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,600,000	6,673,073
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	1,354,000	1,454,000
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	\$8,954,000	\$8,127,073

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	\$8,954,000	\$8,127,073

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	8,501,912	7,820,409
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,501,912	\$7,820,409
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	\$8,501,912	\$7,820,409

<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	\$8,501,912	\$7,820,409

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,273,073
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,673,073
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,873,073