

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2023



President of the Board - Original Signature Required_____
Date 5/23/23

Secretary of the Board - Original Signature Required_____
Date 5-23-23

Chief School Administrator - Original Signature Required_____
Date 05/23/23

Scott Antoline

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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 : Quaker Valley SD	COUNTY : Allegheny	AUN : 103027753
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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	\$58254014
Ending Unassigned Fund Balance	\$4273107
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.33%

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 05/24/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

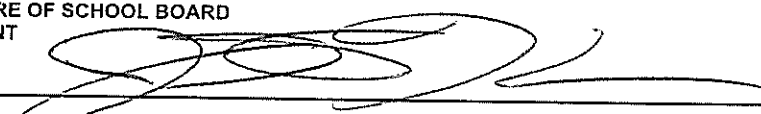
24 PS 6-687(a)(1)

(03/2006)

School District Name : Quaker Valley SD	County : Allegheny	AUN Number : 103027753
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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 4/18/2023
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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.	Budgetary Reserve is for unanticipated operating expense
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.	Unassigned Fund Balance is less than required maximum limit set by code
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future PSERS obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for future pension, healthcare and capital requirements

<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	655,250	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,075,000	
0840 Assigned Fund Balance	3,367,500	
0850 Unassigned Fund Balance	4,275,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,717,500</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	48,119,929	
7000 Revenue from State Sources	9,358,430	
8000 Revenue from Federal Sources	773,762	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$58,252,121</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$66,969,621</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,694,003
6112 Interim Real Estate Taxes	97,790
6113 Public Utility Realty Taxes	41,609
6114 Payments in Lieu of Current Taxes - State / Local	479,327
6120 Current Per Capita Taxes, Section 679	36,940
6140 Current Act 511 Taxes - Flat Rate Assessments	36,940
6150 Current Act 511 Taxes - Proportional Assessments	6,491,698
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,343,164
6500 Earnings on Investments	395,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	339,074
6910 Rentals	70,000
6920 Contributions and Donations from Private Sources	15,284
6940 Tuition from Patrons	77,600
6990 Refunds and Other Miscellaneous Revenue	1,500
REVENUE FROM LOCAL SOURCES	\$48,119,929
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,218,264
7112 Basic Education Funding-Social Security	890,183
7271 Special Education funds for School-Aged Pupils	906,248
7311 Pupil Transportation Subsidy	265,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	68,160
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	127,513
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	844,513
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	66,366
7820 State Share of Retirement Contributions	3,880,183
REVENUE FROM STATE SOURCES	\$9,358,430
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	205,022
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,487
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,391
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,862
REVENUE FROM FEDERAL SOURCES	\$773,762
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,252,121

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,694,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$844,513</u>	
Total Approx. Tax Revenue:	\$39,538,516	
Approx. Tax Levy for Tax Rate Calculation:	\$41,298,254	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,989,491,256	\$1,989,491,256
b. Real Estate Mills	20.0367	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,954,857,846	\$1,954,857,846
d. Assessed Value	\$2,002,077,496	\$2,002,077,496
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$39,862,839	\$39,862,839
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$39,862,839	\$39,862,839
(f Total * g)		
i. Base Mills Subject to Index	20.0367	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.65000%	95.65000%
k. Tax Levy Needed	\$41,298,254	\$41,298,254
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.6277	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,298,254	\$41,298,254
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,453,741
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,694,003
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,694,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$844,513</u>	
Total Approx. Tax Revenue:	\$39,538,516	
Approx. Tax Levy for Tax Rate Calculation:	\$41,298,254	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8582	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,759,733	\$41,759,733
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	\$11,337.00	
Number of Homestead/Farmstead Properties	3611	3611
Median Assessed Value of Homestead Properties		\$235,600

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,694,003
Amount of Tax Relief for Homestead Exclusions	<u>\$844,513</u>
Total Approx. Tax Revenue:	\$39,538,516
Approx. Tax Levy for Tax Rate Calculation:	\$41,298,254
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$844,513	Lowering RE Tax Rate	\$0	\$844,513
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$844,513

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	2,002,077,496	20.6277	41,298,254				95.65000%				
Totals:				2,002,077,496	41,298,254	-	844,513	=	40,453,741 X	95.65000% =	38,694,003
				<u>Rate</u>		<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00		36,940					
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00		36,940		36,940	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0		0	
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00		0		0	
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								36,940		36,940	
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%		5,600,000		5,600,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000		0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		891,698		891,698	
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								6,491,698		6,491,698	
Total Act 511, Current Taxes										6,528,638	
Act 511 Tax Limit -->				1,954,857,846		X		12		23,458,294	
				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	20.0367	20.6277	2.95%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,128,222
1200 Special Programs - Elementary / Secondary	6,523,598
1300 Vocational Education	280,898
1400 Other Instructional Programs - Elementary / Secondary	2,124
1500 Nonpublic School Programs	4,500
Total Instruction	\$29,939,342
2000 Support Services	
2100 Support Services - Students	2,447,787
2200 Support Services - Instructional Staff	2,172,600
2300 Support Services - Administration	3,186,043
2400 Support Services - Pupil Health	410,661
2500 Support Services - Business	811,283
2600 Operation and Maintenance of Plant Services	5,422,605
2700 Student Transportation Services	2,139,273
2800 Support Services - Central	1,078,344
2900 Other Support Services	233,373
Total Support Services	\$17,901,969
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,354,309
3300 Community Services	559,850
Total Operation of Non-Instructional Services	\$1,914,159
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,473,544
5200 Interfund Transfers - Out	1,775,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,498,544
Total Estimated Expenditures and Other Financing Uses	\$58,254,014

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,158,497
200 Personnel Services - Employee Benefits	7,397,842
300 Purchased Professional and Technical Services	615,606
400 Purchased Property Services	57,475
500 Other Purchased Services	656,040
600 Supplies	819,012
700 Property	418,664
800 Other Objects	5,086
Total Regular Programs - Elementary / Secondary	\$23,128,222
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,333,512
200 Personnel Services - Employee Benefits	2,252,781
300 Purchased Professional and Technical Services	258,100
500 Other Purchased Services	626,126
600 Supplies	43,890
800 Other Objects	9,189
Total Special Programs - Elementary / Secondary	\$6,523,598
1300 <u>Vocational Education</u>	
500 Other Purchased Services	280,898
Total Vocational Education	\$280,898
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	624
Total Other Instructional Programs - Elementary / Secondary	\$2,124
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,500
Total Nonpublic School Programs	\$4,500
Total Instruction	\$29,939,342
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,369,196
200 Personnel Services - Employee Benefits	925,613
300 Purchased Professional and Technical Services	103,950
500 Other Purchased Services	18,380
600 Supplies	24,700
800 Other Objects	5,948
Total Support Services - Students	\$2,447,787
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,154,753
200 Personnel Services - Employee Benefits	765,321
300 Purchased Professional and Technical Services	88,600

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	37,000
500	Other Purchased Services	8,450
600	Supplies	113,007
800	Other Objects	5,469
Total Support Services - Instructional Staff		\$2,172,600
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,653,002
200	Personnel Services - Employee Benefits	961,391
300	Purchased Professional and Technical Services	442,650
400	Purchased Property Services	10,000
500	Other Purchased Services	53,655
600	Supplies	26,685
800	Other Objects	38,660
Total Support Services - Administration		\$3,186,043
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	230,670
200	Personnel Services - Employee Benefits	157,956
300	Purchased Professional and Technical Services	7,635
400	Purchased Property Services	2,460
500	Other Purchased Services	50
600	Supplies	11,890
Total Support Services - Pupil Health		\$410,661
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	415,384
200	Personnel Services - Employee Benefits	286,879
300	Purchased Professional and Technical Services	33,900
400	Purchased Property Services	16,500
500	Other Purchased Services	13,400
600	Supplies	34,070
800	Other Objects	11,150
Total Support Services - Business		\$811,283
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,936,390
200	Personnel Services - Employee Benefits	1,240,245
300	Purchased Professional and Technical Services	50,000
400	Purchased Property Services	787,590
500	Other Purchased Services	170,200
600	Supplies	1,188,225
700	Property	45,000
800	Other Objects	4,955
Total Operation and Maintenance of Plant Services		\$5,422,605
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	2,139,273
Total Student Transportation Services		\$2,139,273

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	203,278
200 Personnel Services - Employee Benefits	145,642
300 Purchased Professional and Technical Services	400,835
400 Purchased Property Services	34,000
500 Other Purchased Services	48,575
600 Supplies	172,305
700 Property	65,000
800 Other Objects	8,709
Total Support Services - Central	\$1,078,344
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	106,533
200 Personnel Services - Employee Benefits	68,490
500 Other Purchased Services	58,350
Total Other Support Services	\$233,373
Total Support Services	\$17,901,969
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	732,581
200 Personnel Services - Employee Benefits	345,825
300 Purchased Professional and Technical Services	19,650
400 Purchased Property Services	14,200
500 Other Purchased Services	121,620
600 Supplies	80,558
700 Property	12,250
800 Other Objects	27,625
Total Student Activities	\$1,354,309
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	14,750
600 Supplies	100
800 Other Objects	545,000
Total Community Services	\$559,850
Total Operation of Non-Instructional Services	\$1,914,159
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,213,544
900 Other Uses of Funds	4,260,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,473,544
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,775,000
Total Interfund Transfers - Out	\$1,775,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,498,544
TOTAL EXPENDITURES	\$58,254,014

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	17,725,000	17,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	92,500	94,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	16,750,000	19,000,000
Other Capital Projects Fund	8,500,000	3,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	245,000	195,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	975	990
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	134,000	135,250
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$43,447,475	\$40,725,240

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	\$43,447,475	\$40,725,240

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	47,670,000	43,610,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,415,000	1,422,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,500,000	14,675,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,585,000	\$59,707,500
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	\$63,585,000	\$59,707,500

<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	\$63,585,000	\$59,707,500

Account Description	Amounts
0810 Nonspendable Fund Balance	655,250
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,075,000
0840 Assigned Fund Balance	3,367,500
0850 Unassigned Fund Balance	4,273,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,715,607
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,620,857