

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/21/2023

Date



Secretary of the Board - Original Signature Required

6/21/2023

Date



Chief School Administrator - Original Signature Required

6/21/2023

Date

Sherri M Jaffee

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Extension

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Email Address

FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shaler Area SD	COUNTY : Allegheny	AUN : 103028302
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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	\$96894664
Ending Unassigned Fund Balance	\$5500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.67%

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 June 22, 2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shaler Area SD	County : Allegheny	AUN Number : 103028302
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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 5/10/2023
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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>
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.	Amount estimated remaining fund balance at the end of 2023-24 fiscal year

<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	1,615,253
0850 Unassigned Fund Balance	5,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,115,253</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,059,112
7000 Revenue from State Sources	31,350,409
8000 Revenue from Federal Sources	2,869,890
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$95,279,411</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,394,664</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,896,387
6113 Public Utility Realty Taxes	54,001
6140 Current Act 511 Taxes - Flat Rate Assessments	26,500
6150 Current Act 511 Taxes - Proportional Assessments	7,473,874
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,730,000
6500 Earnings on Investments	780,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	855,350
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	14,000
6980 Revenue from Community Services Activities	33,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$61,059,112
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,936,129
7112 Basic Education Funding-Social Security	1,710,000
7271 Special Education funds for School-Aged Pupils	4,099,109
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	2,573,700
7505 Ready to Learn Block Grant	706,471
7820 State Share of Retirement Contributions	7,720,000
REVENUE FROM STATE SOURCES	\$31,350,409
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	570,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	115,000
8517 Title IV - 21st Century Schools	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000
8751 ARP ESSER Learning Loss	226,916
8752 ARP ESSER Summer Programs	46,283
8753 ARP ESSER Afterschool Programs	46,283
8754 ARP ESSER Homeless Children and Youth Funds	25,408

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	600,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,869,890
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,279,411

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,896,387	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,573,700</u>	
Total Approx. Tax Revenue:	\$52,470,087	
Approx. Tax Levy for Tax Rate Calculation:	\$54,172,859	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,194,118,964	\$2,194,118,964
b. Real Estate Mills	23.5319	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,193,882,497	\$2,193,882,497
d. Assessed Value	\$2,192,487,520	\$2,192,487,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$51,631,788	\$51,631,788
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$51,631,788	\$51,631,788
(f Total * g)		
i. Base Mills Subject to Index	23.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$54,172,859	\$54,172,859
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.7084	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$54,172,859	\$54,172,859
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,599,159
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,896,387
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,896,387	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,573,700</u>	
Total Approx. Tax Revenue:	\$52,470,087	
Approx. Tax Levy for Tax Rate Calculation:	\$54,172,859	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.7084	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,172,859	\$54,172,859
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	\$8,793.09	
Number of Homestead/Farmstead Properties	11846	11846
Median Assessed Value of Homestead Properties		\$128,700

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$49,896,387
Amount of Tax Relief for Homestead Exclusions	<u>\$2,573,700</u>
Total Approx. Tax Revenue:	\$52,470,087
Approx. Tax Levy for Tax Rate Calculation:	\$54,172,859
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,573,700	Lowering RE Tax Rate	\$0	\$2,573,700
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,573,700

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	2,192,487,520	24.7084	54,172,859				96.70000%	
Totals:	2,192,487,520		54,172,859	-	2,573,700	=	51,599,159	X 96.70000% = 49,896,387
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	26,500	26,500	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes – Flat Rate Assessments						26,500	26,500	
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%	6,723,874	6,723,874	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	750,000	750,000	
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						7,473,874	7,473,874	
Total Act 511, Current Taxes							7,500,374	
Act 511 Tax Limit -->					2,193,882,497	X	12	26,326,590
					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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	23.5319	24.7084	5.00%	Yes	5.0%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	43,821,763
1200 Special Programs - Elementary / Secondary	15,545,160
1300 Vocational Education	1,520,747
1400 Other Instructional Programs - Elementary / Secondary	2,084,956
1500 Nonpublic School Programs	16,000
Total Instruction	\$62,988,626
2000 Support Services	
2100 Support Services - Students	4,400,182
2200 Support Services - Instructional Staff	1,538,842
2300 Support Services - Administration	4,432,864
2400 Support Services - Pupil Health	950,331
2500 Support Services - Business	813,276
2600 Operation and Maintenance of Plant Services	8,757,378
2700 Student Transportation Services	4,281,145
2800 Support Services - Central	1,231,431
2900 Other Support Services	63,000
Total Support Services	\$26,468,449
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,016,972
3300 Community Services	78,700
Total Operation of Non-Instructional Services	\$2,095,672
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	88,800
5200 Interfund Transfers - Out	5,243,117
Total Other Expenditures and Financing Uses	\$5,331,917
Total Estimated Expenditures and Other Financing Uses	\$96,894,664

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,705,220
200 Personnel Services - Employee Benefits	15,964,003
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	68,379
500 Other Purchased Services	1,915,750
600 Supplies	1,832,070
700 Property	334,341
Total Regular Programs - Elementary / Secondary	\$43,821,763
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,956,872
200 Personnel Services - Employee Benefits	4,536,988
300 Purchased Professional and Technical Services	745,300
500 Other Purchased Services	3,035,400
600 Supplies	181,600
700 Property	10,000
800 Other Objects	79,000
Total Special Programs - Elementary / Secondary	\$15,545,160
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	84,634
200 Personnel Services - Employee Benefits	36,095
500 Other Purchased Services	1,400,018
Total Vocational Education	\$1,520,747
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,259,273
200 Personnel Services - Employee Benefits	765,683
500 Other Purchased Services	60,000
Total Other Instructional Programs - Elementary / Secondary	\$2,084,956
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,000
Total Nonpublic School Programs	\$16,000
Total Instruction	\$62,988,626
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,634,645
200 Personnel Services - Employee Benefits	1,587,837
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	500
500 Other Purchased Services	6,000
600 Supplies	80,200
800 Other Objects	4,000
Total Support Services - Students	\$4,400,182

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	844,735
200 Personnel Services - Employee Benefits	434,108
300 Purchased Professional and Technical Services	90,699
400 Purchased Property Services	1,500
500 Other Purchased Services	15,100
600 Supplies	146,400
700 Property	6,300
Total Support Services - Instructional Staff	\$1,538,842
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,195,262
200 Personnel Services - Employee Benefits	1,488,577
300 Purchased Professional and Technical Services	443,200
400 Purchased Property Services	57,000
500 Other Purchased Services	118,492
600 Supplies	51,670
700 Property	13,300
800 Other Objects	65,363
Total Support Services - Administration	\$4,432,864
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	470,083
200 Personnel Services - Employee Benefits	329,848
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	2,000
600 Supplies	14,900
Total Support Services - Pupil Health	\$950,331
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	354,090
200 Personnel Services - Employee Benefits	219,186
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	80,000
500 Other Purchased Services	12,000
600 Supplies	5,500
700 Property	5,000
800 Other Objects	2,500
Total Support Services - Business	\$813,276
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,103,749
200 Personnel Services - Employee Benefits	1,951,838
300 Purchased Professional and Technical Services	549,350
400 Purchased Property Services	929,688
500 Other Purchased Services	258,792
600 Supplies	1,873,567
700 Property	88,710
800 Other Objects	1,684

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Description	Amount
Total Operation and Maintenance of Plant Services	\$8,757,378
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	85,298
200 Personnel Services - Employee Benefits	25,847
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	4,050,000
600 Supplies	100,000
Total Student Transportation Services	\$4,281,145
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	631,968
200 Personnel Services - Employee Benefits	441,196
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	41,522
600 Supplies	5,000
700 Property	50,125
800 Other Objects	1,620
Total Support Services - Central	\$1,231,431
2900 <u>Other Support Services</u>	
500 Other Purchased Services	63,000
Total Other Support Services	\$63,000
Total Support Services	\$26,468,449
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,030,368
200 Personnel Services - Employee Benefits	452,721
300 Purchased Professional and Technical Services	62,700
400 Purchased Property Services	26,800
500 Other Purchased Services	259,083
600 Supplies	118,350
700 Property	28,600
800 Other Objects	38,350
Total Student Activities	\$2,016,972
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	39,000
200 Personnel Services - Employee Benefits	7,700
600 Supplies	12,000
800 Other Objects	20,000
Total Community Services	\$78,700
Total Operation of Non-Instructional Services	\$2,095,672
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	40,500
900 Other Uses of Funds	48,300
Total Debt Service / Other Expenditures and Financing Uses	\$88,800
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,243,117
Total Interfund Transfers - Out	\$5,243,117
Total Other Expenditures and Financing Uses	\$5,331,917
TOTAL EXPENDITURES	\$96,894,664

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,500,000	4,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	335,000	300,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,591,118	500,000
Debt Service Fund	1,000,000	750,000
Food Service / Cafeteria Operations Fund	1,776,090	576,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	178,000	145,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	360,183	335,183
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,740,391	\$7,106,183

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	\$14,740,391	\$7,106,183

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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	72,503,324	71,688,324
0520 Extended-Term Financing Agreements Payable	8,415,000	4,470,000
0530 Lease and Other Right To Use Obligations	60,000	40,000
0540 Accumulated Compensated Absences	700,000	730,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	15,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$95,678,324	\$91,928,324
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		

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<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	\$95,678,324	\$91,928,324

LEA : 103028302 Shaler Area 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	\$95,678,324	\$91,928,324

LEA : 103028302 Shaler Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,500,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,500,000