

FINAL GENERAL FUND BUDGET**Fiscal Year 2023-2024****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/26/2023**_____
President of the Board - Original Signature Required

6/26/2023

Date_____
Secretary of the Board - Original Signature Required

6/26/2023

Date_____
Chief School Administrator - Original Signature Required

6-26-23

Date

Paul O Cessar

Contact Person

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Extn :1003

Telephone_____
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 : Slippery Rock Area SD	COUNTY : Butler	AUN : 104107503
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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	\$36461039
Ending Unassigned Fund Balance	\$1116753
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.06%

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 7-5-23
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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 : Slippery Rock Area SD	County : Butler	AUN Number : 104107503
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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 5/15/2023
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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.	\$100,000 for educational expenditures for unanticipated grants and \$200,000 for unanticipated general fund expenditures
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.	Fund balance is maintained for cashflow purposes and unanticipated expenditures.
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 to offset future pension increases and fund construction projects.

ITEM	AMOUNTS	
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	5,000,000	
0850 Unassigned Fund Balance	1,328,392	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,328,392</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,972,280	
7000 Revenue from State Sources	17,182,120	
8000 Revenue from Federal Sources	95,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,249,400</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,577,792</u>

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 104107503 Slippery Rock Area SD		
Printed 7/5/2023 10:44:52 AM		Page - 1 of 1
	<u>Amount</u>	
REVENUE FROM LOCAL SOURCES		
6111 Current Real Estate Taxes	14,498,250	
6112 Interim Real Estate Taxes	30,000	
6113 Public Utility Realty Taxes	17,500	
6114 Payments in Lieu of Current Taxes - State / Local	4,630	
6120 Current Per Capita Taxes, Section 679	43,000	
6140 Current Act 511 Taxes - Flat Rate Assessments	43,000	
6150 Current Act 511 Taxes - Proportional Assessments	2,555,000	
6400 Delinquencies on Taxes Levied / Assessed by the LEA	685,900	
6500 Earnings on Investments	140,000	
6800 Revenues from Intermediary Sources / Pass-Through Funds	735,000	
6990 Refunds and Other Miscellaneous Revenue	220,000	
REVENUE FROM LOCAL SOURCES	\$18,972,280	
REVENUE FROM STATE SOURCES		
7111 Basic Education Funding-Formula	9,492,418	
7160 Tuition for Orphans Subsidy	12,000	
7240 Driver Education - Student	2,600	
7271 Special Education funds for School-Aged Pupils	1,734,647	
7311 Pupil Transportation Subsidy	1,550,000	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,000	
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000	
7340 State Property Tax Reduction Allocation	826,536	
7505 Ready to Learn Block Grant	334,886	
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000	
7810 State Share of Social Security and Medicare Taxes	578,096	
7820 State Share of Retirement Contributions	2,504,937	
REVENUE FROM STATE SOURCES	\$17,182,120	
REVENUE FROM FEDERAL SOURCES		
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	95,000	
REVENUE FROM FEDERAL SOURCES	\$95,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,249,400	

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,498,250	
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>	
Total Approx. Tax Revenue:	\$15,324,786	
Approx. Tax Levy for Tax Rate Calculation:	\$15,922,000	
	Butler	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$151,700,000	\$151,700,000
b. Real Estate Mills	102.2500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,261,754,250	\$1,261,754,250
d. Assessed Value	\$152,000,000	\$152,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,511,325	\$15,511,325
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$15,511,325	\$15,511,325
(f Total * g)		
i. Base Mills Subject to Index	102.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.04375%	96.04375%
k. Tax Levy Needed	\$15,922,000	\$15,922,000
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	104.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,922,000	\$15,922,000
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,095,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,498,250
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,498,250	
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>	
Total Approx. Tax Revenue:	\$15,324,786	
Approx. Tax Levy for Tax Rate Calculation:	\$15,922,000	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	107.4647	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,334,634	\$16,334,634
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	\$1,935.00	
Number of Homestead/Farmstead Properties	4096	4096
Median Assessed Value of Homestead Properties		\$17,870

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,498,250
Amount of Tax Relief for Homestead Exclusions	<u>\$826,536</u>
Total Approx. Tax Revenue:	\$15,324,786
Approx. Tax Levy for Tax Rate Calculation:	\$15,922,000
	Butler
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$826,536	Lowering RE Tax Rate	\$0	\$826,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$826,536

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>					
Butler	152,000,000	104.7500	15,922,000				96.04375%	
Totals:	152,000,000		15,922,000	-	826,536	=	15,095,464	X 96.04375% = 14,498,250
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	43,000			
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			\$5.00	\$0.00	44,000	43,000	
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						44,000	43,000	
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%	2,200,000	2,155,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000	
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						2,600,000	2,555,000	
Total Act 511, Current Taxes							2,598,000	
Act 511 Tax Limit -->					1,261,754,250	X	12	15,141,051
					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> Butler	102.2500	104.7500	2.45%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,190,133
1200 Special Programs - Elementary / Secondary	6,661,821
1300 Vocational Education	457,952
1400 Other Instructional Programs - Elementary / Secondary	78,640
Total Instruction	\$23,388,546
2000 Support Services	
2100 Support Services - Students	1,100,404
2200 Support Services - Instructional Staff	642,936
2300 Support Services - Administration	2,301,019
2400 Support Services - Pupil Health	429,906
2500 Support Services - Business	647,281
2600 Operation and Maintenance of Plant Services	2,420,497
2700 Student Transportation Services	2,023,984
2800 Support Services - Central	214,838
2900 Other Support Services	290,710
Total Support Services	\$10,071,575
3000 Operation of Non-Instructional Services	
3200 Student Activities	722,918
3300 Community Services	33,000
Total Operation of Non-Instructional Services	\$755,918
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,945,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$2,245,000
Total Estimated Expenditures and Other Financing Uses	\$36,461,039

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,320,167
200 Personnel Services - Employee Benefits	5,522,429
300 Purchased Professional and Technical Services	18,235
400 Purchased Property Services	9,471
500 Other Purchased Services	1,690,687
600 Supplies	407,997
700 Property	221,147
Total Regular Programs - Elementary / Secondary	\$16,190,133
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,598,214
200 Personnel Services - Employee Benefits	1,836,777
300 Purchased Professional and Technical Services	1,292,830
500 Other Purchased Services	898,600
600 Supplies	32,400
700 Property	3,000
Total Special Programs - Elementary / Secondary	\$6,661,821
1300 <u>Vocational Education</u>	
500 Other Purchased Services	457,952
Total Vocational Education	\$457,952
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,323
200 Personnel Services - Employee Benefits	19,310
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	1,100
500 Other Purchased Services	2,200
600 Supplies	11,457
700 Property	150
Total Other Instructional Programs - Elementary / Secondary	\$78,640
Total Instruction	\$23,388,546
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	659,737
200 Personnel Services - Employee Benefits	389,987
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	5,750
600 Supplies	18,930
Total Support Services - Students	\$1,100,404
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	258,125
200 Personnel Services - Employee Benefits	170,861
300 Purchased Professional and Technical Services	120,500
400 Purchased Property Services	4,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,700
600 Supplies	47,200
700 Property	30,250
Total Support Services - Instructional Staff	\$642,936
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,133,368
200 Personnel Services - Employee Benefits	700,807
300 Purchased Professional and Technical Services	272,415
400 Purchased Property Services	49,500
500 Other Purchased Services	60,790
600 Supplies	66,781
700 Property	7,375
800 Other Objects	9,983
Total Support Services - Administration	\$2,301,019
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	222,828
200 Personnel Services - Employee Benefits	171,088
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	75
500 Other Purchased Services	4,140
600 Supplies	10,275
700 Property	1,000
Total Support Services - Pupil Health	\$429,906
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	340,967
200 Personnel Services - Employee Benefits	219,714
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	7,600
600 Supplies	18,000
700 Property	5,000
800 Other Objects	1,000
Total Support Services - Business	\$647,281
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	1,859,697
500 Other Purchased Services	100,800
600 Supplies	410,000
700 Property	30,000
Total Operation and Maintenance of Plant Services	\$2,420,497
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	37,457
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,924,277

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Description	Amount
600 Supplies	11,500
700 Property	2,000
800 Other Objects	250
Total Student Transportation Services	\$2,023,984
2800 Support Services - Central	
100 Personnel Services - Salaries	29,830
200 Personnel Services - Employee Benefits	20,008
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	12,000
500 Other Purchased Services	144,500
600 Supplies	2,500
700 Property	500
Total Support Services - Central	\$214,838
2900 Other Support Services	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	1,990
300 Purchased Professional and Technical Services	241,000
500 Other Purchased Services	29,720
Total Other Support Services	\$290,710
Total Support Services	\$10,071,575
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	444,948
200 Personnel Services - Employee Benefits	212,970
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	15,000
Total Student Activities	\$722,918
3300 Community Services	
500 Other Purchased Services	33,000
Total Community Services	\$33,000
Total Operation of Non-Instructional Services	\$755,918
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,945,000
Total Interfund Transfers - Out	\$1,945,000
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$2,245,000
TOTAL EXPENDITURES	\$36,461,039

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	1,500,000
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	\$12,500,000	\$11,500,000

<u>Long-Term Investments</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		

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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	\$12,500,000	\$11,500,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	250,000	255,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$250,000	\$255,000
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		

LEA : 104107503 Slippery Rock Area SD

<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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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	\$250,000	\$255,000

<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	\$250,000	\$255,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	1,116,753
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,116,753
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,416,753