

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Allegheny SD	County : Allegheny	AUN Number : 103028653
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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 6-14-23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
South Allegheny SD	Allegheny	103028653

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	\$31250000
Ending Unassigned Fund Balance	\$2376934
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.60%

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 7-25-2023
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DUE DATE: AUGUST 15, 2023

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

Date

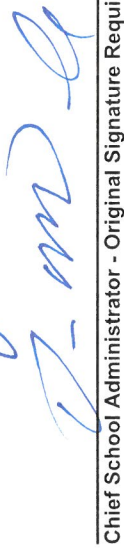
6-14-23



Secretary of the Board - Original Signature Required

Date

6-14-23



Chief School Administrator - Original Signature Required

Date

6-14-23

Sheila R LUBERT

Contact Person

(412)675-3033

Extn :

Telephone

Extension

slubert@southallegheeny.org

Email Address

<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 District intends to utilize fund balance for projects over the summer
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 District intends to utilize fund balance for projects over the summer

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	188,319	
0820 Restricted Fund Balance	7,989,564	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,301,110	
0850 Unassigned Fund Balance	75,824	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,376,934</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,540,661	
7000 Revenue from State Sources	17,130,110	
8000 Revenue from Federal Sources	1,549,229	
9000 Other Financing Sources	30,000	
Total Estimated Revenues And Other Financing Sources		<u>\$29,250,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,626,934</u>

LEA : 103028653 South Allegheny SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,376,500
6113 Public Utility Realty Taxes	7,500
6150 Current Act 511 Taxes - Proportional Assessments	1,348,661
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	95,000
REVENUE FROM LOCAL SOURCES	\$10,540,661
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,862,000
7112 Basic Education Funding-Social Security	425,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,000,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	371,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	957,376
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	343,234
7820 State Share of Retirement Contributions	2,000,000
REVENUE FROM STATE SOURCES	\$17,130,110
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	521,523
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,386
8517 Title IV - 21st Century Schools	35,320
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
REVENUE FROM FEDERAL SOURCES	\$1,549,229

	<u>Amount</u>
OTHER FINANCING SOURCES	
9500 Capital Contributions	30,000
OTHER FINANCING SOURCES	\$30,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,250,000

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,376,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$957,376</u>	
Total Approx. Tax Revenue:	\$8,333,876	
Approx. Tax Levy for Tax Rate Calculation:	\$8,925,969	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$358,188,513	\$358,188,513
b. Real Estate Mills	23.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$323,321,862	\$323,321,862
d. Assessed Value	\$357,324,613	\$357,324,613
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,417,430	\$8,417,430
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,417,430	\$8,417,430
(f Total * g)		
i. Base Mills Subject to Index	23.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.56967%	92.56967%
k. Tax Levy Needed	\$8,925,969	\$8,925,969
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,925,969	\$8,925,969
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,968,593
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,376,500
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,376,500	
Amount of Tax Relief for Homestead Exclusions	<u>\$957,376</u>	
Total Approx. Tax Revenue:	\$8,333,876	
Approx. Tax Levy for Tax Rate Calculation:	\$8,925,969	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.9805	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,926,147	\$8,926,147
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	\$11,686.00	
Number of Homestead/Farmstead Properties	3246	3246
Median Assessed Value of Homestead Properties		\$62,000

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,376,500
Amount of Tax Relief for Homestead Exclusions	<u>\$957,376</u>
Total Approx. Tax Revenue:	\$8,333,876
Approx. Tax Levy for Tax Rate Calculation:	\$8,925,969
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$957,376	Lowering RE Tax Rate	\$0	\$957,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$957,376

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103028653 South Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/26/2023 11:29:02 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Allegheny	357,324,613	24.9800	8,925,969			92.56967%	
Totals:	357,324,613		8,925,969	- 957,376	= 7,968,593	X 92.56967%	= 7,376,500
				<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			\$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						0	0
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%	1,248,661	1,248,661
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000
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						1,348,661	1,348,661
Total Act 511, Current Taxes							1,348,661
Act 511 Tax Limit -->				323,321,862	X	12	3,879,862
				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 <u>Current Act 511 Taxes – Proportional Assessments</u>	23.5000	24.9800	6.30%	Yes	6.3%				
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	12,895,100
1200 Special Programs - Elementary / Secondary	6,302,600
1300 Vocational Education	719,400
1400 Other Instructional Programs - Elementary / Secondary	92,100
1500 Nonpublic School Programs	1,500
Total Instruction	\$20,010,700
2000 Support Services	
2100 Support Services - Students	1,079,450
2200 Support Services - Instructional Staff	1,146,250
2300 Support Services - Administration	1,530,100
2400 Support Services - Pupil Health	261,400
2500 Support Services - Business	422,400
2600 Operation and Maintenance of Plant Services	1,657,500
2700 Student Transportation Services	2,251,000
2800 Support Services - Central	72,300
Total Support Services	\$8,420,400
3000 Operation of Non-Instructional Services	
3200 Student Activities	732,900
Total Operation of Non-Instructional Services	\$732,900
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,880,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$2,080,000
Total Estimated Expenditures and Other Financing Uses	\$31,250,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,707,000
200 Personnel Services - Employee Benefits	4,384,450
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	12,050
500 Other Purchased Services	1,375,000
600 Supplies	175,800
800 Other Objects	800
Total Regular Programs - Elementary / Secondary	\$12,895,100
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,813,000
200 Personnel Services - Employee Benefits	1,103,300
300 Purchased Professional and Technical Services	1,172,000
500 Other Purchased Services	2,202,000
600 Supplies	12,300
Total Special Programs - Elementary / Secondary	\$6,302,600
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	225,000
200 Personnel Services - Employee Benefits	157,400
500 Other Purchased Services	332,000
600 Supplies	5,000
Total Vocational Education	\$719,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,650
300 Purchased Professional and Technical Services	84,450
Total Other Instructional Programs - Elementary / Secondary	\$92,100
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	\$1,500
Total Instruction	\$20,010,700
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	642,000
200 Personnel Services - Employee Benefits	412,050
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	1,200
600 Supplies	4,200
Total Support Services - Students	\$1,079,450
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	315,000
200 Personnel Services - Employee Benefits	182,700

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	430,400
400	Purchased Property Services	5,000
500	Other Purchased Services	30,250
600	Supplies	182,900
Total Support Services - Instructional Staff		\$1,146,250
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	766,500
200	Personnel Services - Employee Benefits	443,750
300	Purchased Professional and Technical Services	194,000
400	Purchased Property Services	17,700
500	Other Purchased Services	47,300
600	Supplies	25,500
800	Other Objects	35,350
Total Support Services - Administration		\$1,530,100
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	154,000
200	Personnel Services - Employee Benefits	91,900
300	Purchased Professional and Technical Services	10,000
600	Supplies	5,500
Total Support Services - Pupil Health		\$261,400
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	205,000
200	Personnel Services - Employee Benefits	179,300
300	Purchased Professional and Technical Services	1,150
400	Purchased Property Services	850
500	Other Purchased Services	13,900
600	Supplies	21,200
700	Property	1,000
Total Support Services - Business		\$422,400
2600 <u>Operation and Maintenance of Plant Services</u>		
300	Purchased Professional and Technical Services	191,500
400	Purchased Property Services	1,117,000
500	Other Purchased Services	115,000
600	Supplies	218,500
700	Property	10,000
800	Other Objects	5,500
Total Operation and Maintenance of Plant Services		\$1,657,500
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	2,251,000
Total Student Transportation Services		\$2,251,000
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	19,000
200	Personnel Services - Employee Benefits	18,300
400	Purchased Property Services	6,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	10,500
600 Supplies	1,500
800 Other Objects	17,000
Total Support Services - Central	\$72,300
Total Support Services	\$8,420,400
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	344,000
200 Personnel Services - Employee Benefits	145,500
300 Purchased Professional and Technical Services	83,400
500 Other Purchased Services	59,000
600 Supplies	60,000
800 Other Objects	41,000
Total Student Activities	\$732,900
Total Operation of Non-Instructional Services	\$732,900
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
Total Facilities Acquisition, Construction and Improvement Services	\$6,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,195,050
900 Other Uses of Funds	684,950
Total Debt Service / Other Expenditures and Financing Uses	\$1,880,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$2,080,000
TOTAL EXPENDITURES	\$31,250,000

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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	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	1,250,000
Capital Reserve Fund - § 1431	150,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,345,000	\$3,110,000

<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	\$3,345,000	\$3,110,000

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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	9,400,000	9,000,000
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 General Fund	\$9,400,000	\$9,000,000
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		

<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	\$9,400,000	\$9,000,000

<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	\$9,400,000	\$9,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	188,319
0820 Restricted Fund Balance	7,989,564
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,376,934
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,376,934
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,754,817