

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required

06/12/2023

Date



Secretary of the Board - Original Signature Required

06/12/2023

Date



Chief School Administrator - Original Signature Required

06/12/2023

Date

Kermit J Houser

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<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.	The District continues to have a positive fund balance to maintain strong financial stability.
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 consists of swaption derivatives and the estimated amount needed if called.
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 represents the amount set aside for future PSERS and Debt obligations in the coming years.

<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	1,211,443
0840 Assigned Fund Balance	5,684,774
0850 Unassigned Fund Balance	17,152,995
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,049,212</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	150,097,781
7000 Revenue from State Sources	41,074,820
8000 Revenue from Federal Sources	2,769,611
9000 Other Financing Sources	125,000
Total Estimated Revenues And Other Financing Sources	<u>\$194,067,212</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$218,116,424</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	124,672,573
6112 Interim Real Estate Taxes	2,300,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	180,000
6140 Current Act 511 Taxes - Flat Rate Assessments	180,000
6150 Current Act 511 Taxes - Proportional Assessments	19,082,208
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,510,000
6500 Earnings on Investments	1,400,000
6700 Revenues from LEA Activities	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	6,500
6910 Rentals	125,000
6920 Contributions and Donations from Private Sources	80,000
6990 Refunds and Other Miscellaneous Revenue	175,000

REVENUE FROM LOCAL SOURCES \$150,097,781

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,900,000
7112 Basic Education Funding-Social Security	3,345,500
7271 Special Education funds for School-Aged Pupils	4,388,140
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	658,772
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,797,650
7505 Ready to Learn Block Grant	581,758
7820 State Share of Retirement Contributions	15,038,000

REVENUE FROM STATE SOURCES \$41,074,820

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	1,250,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	228,751
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,260
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,100
8517 Title IV - 21st Century Schools	13,500

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	200,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	950,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000

REVENUE FROM FEDERAL SOURCES \$2,769,611

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	125,000
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OTHER FINANCING SOURCES \$125,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 194,067,212

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$124,672,573	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,797,650</u>	
Total Approx. Tax Revenue:	\$127,470,223	
Approx. Tax Levy for Tax Rate Calculation:	\$128,729,542	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$6,457,855,917	\$6,457,855,917
b. Real Estate Mills	19.7400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$6,184,560,877	\$6,184,560,877
d. Assessed Value	\$6,521,253,387	\$6,521,253,387
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$127,478,076	\$127,478,076
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$127,478,076	\$127,478,076
(f Total * g)		
i. Base Mills Subject to Index	19.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.00000%	99.00000%
k. Tax Levy Needed	\$128,729,542	\$128,729,542
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$128,729,542	\$128,729,542
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$125,931,892
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$124,672,573
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$124,672,573	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,797,650</u>	
Total Approx. Tax Revenue:	\$127,470,223	
Approx. Tax Levy for Tax Rate Calculation:	\$128,729,542	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.5493	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$134,007,192	\$134,007,192
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	\$9,037.00	
Number of Homestead/Farmstead Properties	15682	15682
Median Assessed Value of Homestead Properties		\$240,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$124,672,573
Amount of Tax Relief for Homestead Exclusions	<u>\$2,797,650</u>
Total Approx. Tax Revenue:	\$127,470,223
Approx. Tax Levy for Tax Rate Calculation:	\$128,729,542

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,797,650	Lowering RE Tax Rate	\$0	\$2,797,650
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,797,650

CODE

6111 Current Real Estate Taxes

<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	6,521,253,387	19.7400	128,729,542			99.00000%	
Totals:	6,521,253,387		128,729,542	- 2,797,650	= 125,931,892	X 99.00000%	= 124,672,573

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		180,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	180,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			180,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	16,582,208
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			19,082,208
Total Act 511, Current Taxes			19,262,208
Act 511 Tax Limit -->		6,184,560,877 X	12
		Market Value	Mills
			74,214,731
			(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	19.7400	19.7400	0.00%	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	85,060,883
1200 Special Programs - Elementary / Secondary	25,550,272
1300 Vocational Education	1,185,768
1400 Other Instructional Programs - Elementary / Secondary	38,455
Total Instruction	\$111,835,378
2000 Support Services	
2100 Support Services - Students	6,900,432
2200 Support Services - Instructional Staff	4,645,012
2300 Support Services - Administration	11,160,426
2400 Support Services - Pupil Health	2,056,306
2500 Support Services - Business	2,096,151
2600 Operation and Maintenance of Plant Services	14,305,932
2700 Student Transportation Services	10,408,659
2800 Support Services - Central	6,011,023
2900 Other Support Services	181,486
Total Support Services	\$57,765,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,034,492
3300 Community Services	41,550
Total Operation of Non-Instructional Services	\$4,076,042
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	65,500
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,077,491
5200 Interfund Transfers - Out	2,000,000
Total Other Expenditures and Financing Uses	\$20,077,491
Total Estimated Expenditures and Other Financing Uses	\$193,819,838

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,998,666
200 Personnel Services - Employee Benefits	29,907,320
300 Purchased Professional and Technical Services	104,848
400 Purchased Property Services	33,815
500 Other Purchased Services	1,796,380
600 Supplies	3,180,154
700 Property	5,500
800 Other Objects	34,200
Total Regular Programs - Elementary / Secondary	\$85,060,883
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,215,260
200 Personnel Services - Employee Benefits	8,433,529
300 Purchased Professional and Technical Services	2,595,010
400 Purchased Property Services	6,700
500 Other Purchased Services	2,065,568
600 Supplies	231,770
800 Other Objects	2,435
Total Special Programs - Elementary / Secondary	\$25,550,272
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,185,768
Total Vocational Education	\$1,185,768
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	3,455
500 Other Purchased Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$38,455
Total Instruction	\$111,835,378
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,053,173
200 Personnel Services - Employee Benefits	2,643,472
300 Purchased Professional and Technical Services	118,500
500 Other Purchased Services	3,330
600 Supplies	81,457
800 Other Objects	500
Total Support Services - Students	\$6,900,432
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,512,506
200 Personnel Services - Employee Benefits	1,807,622
300 Purchased Professional and Technical Services	47,666
400 Purchased Property Services	4,350
500 Other Purchased Services	20,215

<u>Description</u>	<u>Amount</u>
600 Supplies	248,575
800 Other Objects	4,078
Total Support Services - Instructional Staff	\$4,645,012
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,321,626
200 Personnel Services - Employee Benefits	3,698,953
300 Purchased Professional and Technical Services	1,095,118
400 Purchased Property Services	10,700
500 Other Purchased Services	348,236
600 Supplies	277,201
800 Other Objects	408,592
Total Support Services - Administration	\$11,160,426
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,280,781
200 Personnel Services - Employee Benefits	744,656
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	900
500 Other Purchased Services	200
600 Supplies	24,769
Total Support Services - Pupil Health	\$2,056,306
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	820,754
200 Personnel Services - Employee Benefits	661,345
300 Purchased Professional and Technical Services	23,300
400 Purchased Property Services	402,000
500 Other Purchased Services	104,302
600 Supplies	83,800
800 Other Objects	650
Total Support Services - Business	\$2,096,151
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,586,544
200 Personnel Services - Employee Benefits	3,802,318
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	1,164,986
500 Other Purchased Services	278,336
600 Supplies	2,877,948
700 Property	170,000
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$14,305,932
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,541,565
200 Personnel Services - Employee Benefits	2,270,104
300 Purchased Professional and Technical Services	116,300
400 Purchased Property Services	28,400
500 Other Purchased Services	3,398,400

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	953,390
700 Property	100,000
800 Other Objects	500
Total Student Transportation Services	\$10,408,659
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,037,159
200 Personnel Services - Employee Benefits	1,516,415
300 Purchased Professional and Technical Services	340,260
400 Purchased Property Services	824,128
500 Other Purchased Services	115,300
600 Supplies	1,175,261
800 Other Objects	2,500
Total Support Services - Central	\$6,011,023
2900 <u>Other Support Services</u>	
500 Other Purchased Services	181,486
Total Other Support Services	\$181,486
Total Support Services	\$57,765,427
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,242,738
200 Personnel Services - Employee Benefits	1,067,811
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	53,600
500 Other Purchased Services	212,250
600 Supplies	333,013
800 Other Objects	39,080
Total Student Activities	\$4,034,492
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	41,000
600 Supplies	550
Total Community Services	\$41,550
Total Operation of Non-Instructional Services	\$4,076,042
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	500
700 Property	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
Total Facilities Acquisition, Construction and Improvement Services	\$65,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,708,490
900 Other Uses of Funds	11,369,001

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$18,077,491
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
Total Other Expenditures and Financing Uses	\$20,077,491
TOTAL EXPENDITURES	\$193,819,838

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	24,469,212	22,300,652
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	7,000,000	7,476,000
Other Capital Projects Fund	13,100,000	11,030,900
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,800,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	650,000	650,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$47,019,212	\$42,957,552

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$47,019,212	\$42,957,552
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	131,020,000	122,150,000
0520 Extended-Term Financing Agreements Payable	1,878,058	1,591,554
0530 Lease and Other Right To Use Obligations	6,148,089	5,175,408
0540 Accumulated Compensated Absences	4,200,000	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	47,000,000	48,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$190,246,147	\$181,416,962

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$190,246,147	\$181,416,962

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	25,000,000	28,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,000	5,000
Other Capital Projects Fund	710,000	650,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	57,000	100,000
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	\$25,772,000	\$28,755,000
TOTAL INDEBTEDNESS	\$216,018,147	\$210,171,962

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	909,120
0840 Assigned Fund Balance	7,900,000
0850 Unassigned Fund Balance	15,487,466
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,296,586

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,296,586
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