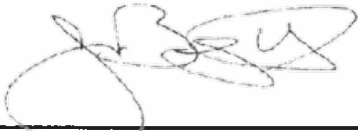


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2023



President of the Board - Original Signature Required

08/08/2023

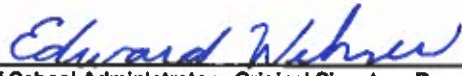
Date



Secretary of the Board - Original Signature Required

8/8/23

Date



Chief School Administrator - Original Signature Required

8/8/23

Date

Matthew Weber

Contact Person

(412)337-0055

Extn :

Telephone

Extension

mweber@steelvalleysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Steel Valley SD	COUNTY : Allegheny	AUN : 103028833
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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	\$45026362
Ending Unassigned Fund Balance	\$2471684
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.48%

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 <i>Edward Wehner</i>	DATE <i>8/8/23</i>
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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 : Steel Valley SD	County : Allegheny	AUN Number : 103028833
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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 08/08/2023
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	budgetary reserve used for unknown items, like student placements, additional costs for rising special education costs in IEPs, one time repairs from aging buildings, etc. that will be transferred later in the year when appropriate,
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.	budgetary reserve used for unknown items, like student placements, additional costs for rising special education costs in IEPs, one time repairs from aging buildings, etc. that will be transferred later in the year when appropriate,
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board assigned costs for rising pension costs, healthcare and charter school costs

<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	300,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,000,000	
0850 Unassigned Fund Balance	2,700,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,700,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,715,212	
7000 Revenue from State Sources	19,897,483	
8000 Revenue from Federal Sources	3,795,351	
9000 Other Financing Sources	390,000	
Total Estimated Revenues And Other Financing Sources		<u>\$44,798,046</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$49,498,046</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,885,212
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6115 Payments in Lieu of Current Taxes - Federal	1,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,500
6150 Current Act 511 Taxes - Proportional Assessments	2,307,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,050,000
6910 Rentals	85,000
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	21,000
REVENUE FROM LOCAL SOURCES	\$20,715,212
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,027,262
7112 Basic Education Funding-Social Security	666,693
7271 Special Education funds for School-Aged Pupils	1,965,519
7311 Pupil Transportation Subsidy	185,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,220,923
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	351,241
7820 State Share of Retirement Contributions	3,340,645
REVENUE FROM STATE SOURCES	\$19,897,483
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	731,556
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	118,508
8517 Title IV - 21st Century Schools	106,600
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,536,687
8751 ARP ESSER Learning Loss	150,000
8752 ARP ESSER Summer Programs	40,000
8753 ARP ESSER Afterschool Programs	40,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	72,000
REVENUE FROM FEDERAL SOURCES	\$3,795,351
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	390,000
OTHER FINANCING SOURCES	\$390,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,798,046

Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,885,212
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,923</u>
Total Approx. Tax Revenue:	\$17,106,135
Approx. Tax Levy for Tax Rate Calculation:	\$19,634,491

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$725,687,098	\$725,687,098
b. Real Estate Mills	26.8913	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$679,730,007	\$679,730,007
d. Assessed Value	\$708,877,588	\$708,877,588
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$19,514,669	\$19,514,669
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$19,514,669	\$19,514,669
(f Total * g)		
i. Base Mills Subject to Index	26.8913	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.26906%	86.26906%
k. Tax Levy Needed	\$19,634,491	\$19,634,491
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.6980	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,634,491	\$19,634,491
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,413,568
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,885,212
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,885,212	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,923</u>	
Total Approx. Tax Revenue:	\$17,106,135	
Approx. Tax Levy for Tax Rate Calculation:	\$19,634,491	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.3972	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,130,139	\$20,130,139
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	\$11,968.37	
Number of Homestead/Farmstead Properties	3683	3683
Median Assessed Value of Homestead Properties		\$71,900

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,885,212
Amount of Tax Relief for Homestead Exclusions	<u>\$1,220,923</u>
Total Approx. Tax Revenue:	\$17,106,135
Approx. Tax Levy for Tax Rate Calculation:	\$19,634,491
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,220,923	Lowering RE Tax Rate	\$0	\$1,220,923
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,220,923

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	708,877,588	27.6980	19,634,491			86.26906%	
Totals:	708,877,588		19,634,491	- 1,220,923	= 18,413,568	X 86.26906%	= 15,885,212

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$1.00	\$0.00	31,500
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 31,500 31,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,900,000	1,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	345,000	345,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	62,500	62,500
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 2,307,500 2,307,500

Total Act 511, Current Taxes 2,339,000

Act 511 Tax Limit -->	679,730,007 X	12	8,156,760
	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	26.8913	27.6980	3.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$1.00	\$1.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,057,682
1200 Special Programs - Elementary / Secondary	9,000,177
1300 Vocational Education	283,020
1400 Other Instructional Programs - Elementary / Secondary	79,010
1500 Nonpublic School Programs	37,840
Total Instruction	\$28,457,729
2000 Support Services	
2100 Support Services - Students	1,476,308
2200 Support Services - Instructional Staff	1,598,245
2300 Support Services - Administration	2,647,085
2400 Support Services - Pupil Health	613,697
2500 Support Services - Business	335,307
2600 Operation and Maintenance of Plant Services	3,627,672
2700 Student Transportation Services	1,031,439
2800 Support Services - Central	494,400
2900 Other Support Services	19,500
Total Support Services	\$11,843,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	829,423
3300 Community Services	18,000
Total Operation of Non-Instructional Services	\$847,423
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,659,779
5900 Budgetary Reserve	827,778
Total Other Expenditures and Financing Uses	\$3,487,557
Total Estimated Expenditures and Other Financing Uses	\$45,026,362

2023-2024 Final General Fund Budget

LEA : 103028833 Steel Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,555,246
200 Personnel Services - Employee Benefits	6,018,608
400 Purchased Property Services	66,000
500 Other Purchased Services	2,954,432
600 Supplies	463,396
Total Regular Programs - Elementary / Secondary	\$19,057,682
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,437,873
200 Personnel Services - Employee Benefits	1,826,851
300 Purchased Professional and Technical Services	520,250
500 Other Purchased Services	4,184,653
600 Supplies	30,550
Total Special Programs - Elementary / Secondary	\$9,000,177
1300 <u>Vocational Education</u>	
500 Other Purchased Services	283,020
Total Vocational Education	\$283,020
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,346
200 Personnel Services - Employee Benefits	15,738
500 Other Purchased Services	5,000
600 Supplies	18,926
Total Other Instructional Programs - Elementary / Secondary	\$79,010
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	37,840
Total Nonpublic School Programs	\$37,840
Total Instruction	\$28,457,729
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	543,978
200 Personnel Services - Employee Benefits	401,144
300 Purchased Professional and Technical Services	436,806
500 Other Purchased Services	1,700
600 Supplies	91,930
800 Other Objects	750
Total Support Services - Students	\$1,476,308
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	520,546
200 Personnel Services - Employee Benefits	404,099
300 Purchased Professional and Technical Services	389,300
400 Purchased Property Services	10,000
500 Other Purchased Services	500

2023-2024 Final General Fund Budget

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	233,800
700 Property	40,000
Total Support Services - Instructional Staff	\$1,598,245
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,051,085
200 Personnel Services - Employee Benefits	727,770
300 Purchased Professional and Technical Services	532,500
500 Other Purchased Services	49,600
600 Supplies	229,000
800 Other Objects	57,130
Total Support Services - Administration	\$2,647,085
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	243,400
200 Personnel Services - Employee Benefits	148,470
300 Purchased Professional and Technical Services	210,000
600 Supplies	11,827
Total Support Services - Pupil Health	\$613,697
2500 Support Services - Business	
100 Personnel Services - Salaries	171,278
200 Personnel Services - Employee Benefits	103,579
300 Purchased Professional and Technical Services	44,200
500 Other Purchased Services	5,750
600 Supplies	5,500
800 Other Objects	5,000
Total Support Services - Business	\$335,307
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	925,794
200 Personnel Services - Employee Benefits	686,387
300 Purchased Professional and Technical Services	487,000
400 Purchased Property Services	546,150
500 Other Purchased Services	150,350
600 Supplies	738,250
700 Property	92,741
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$3,627,672
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	439
400 Purchased Property Services	82,500
500 Other Purchased Services	947,500
Total Student Transportation Services	\$1,031,439
2800 Support Services - Central	
300 Purchased Professional and Technical Services	263,900
500 Other Purchased Services	90,000

<u>Description</u>	<u>Amount</u>
600 Supplies	80,400
700 Property	60,000
800 Other Objects	100
Total Support Services - Central	\$494,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	19,500
Total Other Support Services	\$19,500
Total Support Services	\$11,843,653
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	414,286
200 Personnel Services - Employee Benefits	165,713
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	10,000
500 Other Purchased Services	70,300
600 Supplies	96,624
700 Property	15,000
800 Other Objects	8,000
Total Student Activities	\$829,423
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	12,000
Total Community Services	\$18,000
Total Operation of Non-Instructional Services	\$847,423
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
Total Facilities Acquisition, Construction and Improvement Services	\$390,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	571,609
900 Other Uses of Funds	2,088,170
Total Debt Service / Other Expenditures and Financing Uses	\$2,659,779
5900 <u>Budgetary Reserve</u>	
800 Other Objects	827,778
Total Budgetary Reserve	\$827,778
Total Other Expenditures and Financing Uses	\$3,487,557
TOTAL EXPENDITURES	\$45,026,362

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,202,933	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	50,000	
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,454,210	
Other Capital Projects Fund	20,487	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,982	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	43,327	35,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	223,735	210,000
Other Agency Fund	81,707	45,000
Permanent Fund		
Total Cash and Short-Term Investments	\$10,577,381	\$8,490,000

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	\$10,577,381	\$8,490,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	21,853,870	19,765,700
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	925,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,713,894	4,120,300
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,492,764	\$24,786,000

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		

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	\$24,492,764	\$24,786,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,179,890	2,609,780
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	\$2,179,890	\$2,609,780
TOTAL INDEBTEDNESS	\$26,672,654	\$27,395,780

Account Description	Amounts
0810 Nonspendable Fund Balance	300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,471,684
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,471,684
5900 Budgetary Reserve	827,778
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,599,462