

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

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher M Juzwick

(412)221-4542

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Contact Person

Telephone

Extension

cmjuzwick@southfayette.org

Email Address

**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 : South Fayette Township SD	County : Allegheny	AUN Number : 103028703
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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 5/23/2023
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	521,941
0830 Committed Fund Balance	
0840 Assigned Fund Balance	27,641,316
0850 Unassigned Fund Balance	3,892,714
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$31,534,030</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,239,811
7000 Revenue from State Sources	16,346,388
8000 Revenue from Federal Sources	1,596,266
9000 Other Financing Sources	1,649,289
Total Estimated Revenues And Other Financing Sources	<u>\$72,831,754</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$104,365,784</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	43,433,730
6112 Interim Real Estate Taxes	1,000,003
6113 Public Utility Realty Taxes	40,500
6120 Current Per Capita Taxes, Section 679	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	6,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,202,500
6500 Earnings on Investments	902,707
6700 Revenues from LEA Activities	65,347
6800 Revenues from Intermediary Sources / Pass-Through Funds	405,604
6910 Rentals	42,920
6990 Refunds and Other Miscellaneous Revenue	26,500

REVENUE FROM LOCAL SOURCES \$53,239,811

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,749,891
7112 Basic Education Funding-Social Security	1,325,000
7160 Tuition for Orphans Subsidy	14,000
7311 Pupil Transportation Subsidy	987,547
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,865
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	777,590
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,935
7340 State Property Tax Reduction Allocation	839,677
7505 Ready to Learn Block Grant	263,996
7506 PAsmart Grants	200,000
7810 State Share of Social Security and Medicare Taxes	1,296,679
7820 State Share of Retirement Contributions	5,811,208

REVENUE FROM STATE SOURCES \$16,346,388

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	107,784
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	46,995
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500
8517 Title IV - 21st Century Schools	10,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,194,108

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	208,879
REVENUE FROM FEDERAL SOURCES	\$1,596,266
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	1,649,289
OTHER FINANCING SOURCES	\$1,649,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	72,831,754

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,433,730
Amount of Tax Relief for Homestead Exclusions	<u>\$839,677</u>
Total Approx. Tax Revenue:	\$44,273,407
Approx. Tax Levy for Tax Rate Calculation:	\$46,842,553

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$1,617,752,056	\$1,617,752,056
b. Real Estate Mills	26.7000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,486,954,968	\$1,486,954,968
d. Assessed Value	\$1,664,518,706	\$1,664,518,706
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$43,193,980	\$43,193,980
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$43,193,980	\$43,193,980
(f Total * g)		
i. Base Mills Subject to Index	26.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.41525%	94.41525%
k. Tax Levy Needed	\$46,842,553	\$46,842,553
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	28.1418	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,842,553	\$46,842,553
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,002,876
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,433,730
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$43,433,730

Amount of Tax Relief for Homestead Exclusions \$839,677

Total Approx. Tax Revenue: \$44,273,407

Approx. Tax Levy for Tax Rate Calculation: \$46,842,553

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	28.1418	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,842,553	\$46,842,553
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	\$6,149.50	
Number of Homestead/Farmstead Properties	4852	4852
Median Assessed Value of Homestead Properties		\$206,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,433,730
Amount of Tax Relief for Homestead Exclusions	<u>\$839,677</u>
Total Approx. Tax Revenue:	\$44,273,407
Approx. Tax Levy for Tax Rate Calculation:	\$46,842,553
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$839,677	Lowering RE Tax Rate	\$0	\$839,677
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$839,677

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	1,664,518,706	28.1418	46,842,553			94.41525%	
Totals:	1,664,518,706		46,842,553	839,677	46,002,876	94.41525%	43,433,730

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,000
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	45,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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 75,000 75,000

	<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%	4,800,000	4,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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 6,000,000 6,000,000

Total Act 511, Current Taxes 6,075,000

Act 511 Tax Limit -->	1,486,954,968	X	12	17,843,460
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	26.7000	28.1418	5.40%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,216,757
1200 Special Programs - Elementary / Secondary	10,250,059
1300 Vocational Education	627,071
1400 Other Instructional Programs - Elementary / Secondary	41,723
Total Instruction	\$40,135,610
2000 Support Services	
2100 Support Services - Students	2,982,722
2200 Support Services - Instructional Staff	2,044,939
2300 Support Services - Administration	3,586,793
2400 Support Services - Pupil Health	665,715
2500 Support Services - Business	889,717
2600 Operation and Maintenance of Plant Services	7,095,481
2700 Student Transportation Services	6,244,658
2800 Support Services - Central	1,203,322
2900 Other Support Services	47,520
Total Support Services	\$24,760,867
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,298,544
Total Operation of Non-Instructional Services	\$2,298,544
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	265,824
Total Facilities Acquisition, Construction and Improvement Services	\$265,824
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,479,745
5300 Transfers Out to Component Units/Primary Governments	16,000
Total Other Expenditures and Financing Uses	\$9,495,745
Total Estimated Expenditures and Other Financing Uses	\$76,956,590

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,717,616
200 Personnel Services - Employee Benefits	10,881,175
300 Purchased Professional and Technical Services	53,636
400 Purchased Property Services	17,468
500 Other Purchased Services	529,925
600 Supplies	760,152
700 Property	240,846
800 Other Objects	15,939
Total Regular Programs - Elementary / Secondary	\$29,216,757
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,146,495
200 Personnel Services - Employee Benefits	3,131,455
300 Purchased Professional and Technical Services	1,063,666
500 Other Purchased Services	1,854,557
600 Supplies	45,591
800 Other Objects	8,295
Total Special Programs - Elementary / Secondary	\$10,250,059
1300 <u>Vocational Education</u>	
500 Other Purchased Services	627,071
Total Vocational Education	\$627,071
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,500
200 Personnel Services - Employee Benefits	5,623
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	10,600
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$41,723
Total Instruction	\$40,135,610
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,597,539
200 Personnel Services - Employee Benefits	1,091,252
300 Purchased Professional and Technical Services	180,945
500 Other Purchased Services	8,904
600 Supplies	100,102
700 Property	750
800 Other Objects	3,230
Total Support Services - Students	\$2,982,722
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	895,736
200 Personnel Services - Employee Benefits	687,850
300 Purchased Professional and Technical Services	95,282

2023-2024 Final General Fund Budget

LEA : 103028703 South Fayette Township SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	71,478
500 Other Purchased Services	57,313
600 Supplies	230,866
800 Other Objects	6,414
Total Support Services - Instructional Staff	\$2,044,939
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,858,342
200 Personnel Services - Employee Benefits	1,184,955
300 Purchased Professional and Technical Services	341,080
500 Other Purchased Services	119,278
600 Supplies	39,905
700 Property	1,500
800 Other Objects	41,733
Total Support Services - Administration	\$3,586,793
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	274,218
200 Personnel Services - Employee Benefits	235,858
300 Purchased Professional and Technical Services	131,885
400 Purchased Property Services	840
600 Supplies	22,279
800 Other Objects	635
Total Support Services - Pupil Health	\$665,715
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	372,988
200 Personnel Services - Employee Benefits	250,779
300 Purchased Professional and Technical Services	97,340
400 Purchased Property Services	21,500
500 Other Purchased Services	100,080
600 Supplies	17,000
700 Property	13,830
800 Other Objects	16,200
Total Support Services - Business	\$889,717
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,149,348
200 Personnel Services - Employee Benefits	1,529,682
300 Purchased Professional and Technical Services	430,618
400 Purchased Property Services	802,033
500 Other Purchased Services	197,467
600 Supplies	1,606,055
700 Property	347,735
800 Other Objects	32,543
Total Operation and Maintenance of Plant Services	\$7,095,481
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,859,042
200 Personnel Services - Employee Benefits	1,583,656

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	57,000
500 Other Purchased Services	371,050
600 Supplies	703,720
700 Property	667,440
800 Other Objects	1,750
Total Student Transportation Services	\$6,244,658
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	327,127
200 Personnel Services - Employee Benefits	209,600
300 Purchased Professional and Technical Services	71,826
400 Purchased Property Services	55,915
500 Other Purchased Services	130,036
600 Supplies	279,575
700 Property	122,854
800 Other Objects	6,389
Total Support Services - Central	\$1,203,322
2900 <u>Other Support Services</u>	
500 Other Purchased Services	47,520
Total Other Support Services	\$47,520
Total Support Services	\$24,760,867
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,237,284
200 Personnel Services - Employee Benefits	579,261
300 Purchased Professional and Technical Services	192,100
400 Purchased Property Services	32,650
500 Other Purchased Services	55,220
600 Supplies	157,139
700 Property	27,500
800 Other Objects	17,390
Total Student Activities	\$2,298,544
Total Operation of Non-Instructional Services	\$2,298,544
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	265,824
Total Facilities Acquisition, Construction and Improvement Services	\$265,824
Total Facilities Acquisition, Construction and Improvement Services	\$265,824
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,931,673
900 Other Uses of Funds	5,548,072
Total Debt Service / Other Expenditures and Financing Uses	\$9,479,745

<u>Description</u>	<u>Amount</u>
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	16,000
Total Transfers Out to Component Units/Primary Governments	\$16,000
Total Other Expenditures and Financing Uses	\$9,495,745
TOTAL EXPENDITURES	\$76,956,590

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	32,055,971	27,931,135
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	15,000
Capital Reserve Fund - § 690, §1850	1,350,000	1,350,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,200,000
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	521,941	521,941
Permanent Fund		
Total Cash and Short-Term Investments	\$35,242,912	\$31,018,076

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	\$35,242,912	\$31,018,076
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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	71,630,667	66,833,533
0520 Extended-Term Financing Agreements Payable	750,880	
0530 Lease and Other Right To Use Obligations	2,420,701	2,504,203
0540 Accumulated Compensated Absences	711,322	711,322
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,763,473	7,763,473
0599 Other Noncurrent Liabilities		
Total General Fund	\$83,277,043	\$77,812,531
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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

\$83,277,043

\$77,812,531

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$83,277,043	\$77,812,531
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	521,941
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,260,362
0850 Unassigned Fund Balance	6,148,832
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$27,409,194

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,931,135
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