

# 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

Paul R Sroka

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Contact Person

Telephone

Extension

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Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT :	Allegheny	AUN :	103028853
Sto-Rox SD			

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	\$34792684
Ending Unassigned Fund Balance	\$2691429
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.73%

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
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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 : Sto-Rox SD	County : Allegheny	AUN Number : 103028853
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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
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

ITEM

AMOUNTS

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	775,125
0850 Unassigned Fund Balance	1,500,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$2,275,125

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	9,269,746
7000 Revenue from State Sources	20,995,037
8000 Revenue from Federal Sources	5,944,205
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$36,208,988

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$38,484,113

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,670,371
6113 Public Utility Realty Taxes	7,700
6114 Payments in Lieu of Current Taxes - State / Local	14,975
6140 Current Act 511 Taxes - Flat Rate Assessments	15,700
6150 Current Act 511 Taxes - Proportional Assessments	1,145,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	19,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6910 Rentals	61,000
6920 Contributions and Donations from Private Sources	21,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	65,000

**REVENUE FROM LOCAL SOURCES \$9,269,746**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,720,535
7112 Basic Education Funding-Social Security	464,069
7160 Tuition for Orphans Subsidy	24,000
7271 Special Education funds for School-Aged Pupils	1,656,022
7311 Pupil Transportation Subsidy	675,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	225,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	421,658
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	1,074,699
7360 Safe Schools	126,011
7505 Ready to Learn Block Grant	392,443
7820 State Share of Retirement Contributions	2,195,600

**REVENUE FROM STATE SOURCES \$20,995,037**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,078,542
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,693
8516 Title III - Language Instruction for English Learners and Immigrant Students	500
8517 Title IV - 21st Century Schools	84,645

Amount

**REVENUE FROM FEDERAL SOURCES**

8519 Title V - Flexibility and Accountability	195,456
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,097,218
8751 ARP ESSER Learning Loss	215,048
8752 ARP ESSER Summer Programs	40,728
8753 ARP ESSER Afterschool Programs	40,728
8754 ARP ESSER Homeless Children and Youth Funds	25,479
8755 ARP ESSER Emergency Relief for Other Educational Entities	27,168
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

**REVENUE FROM FEDERAL SOURCES**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **\$5,944,205**

**36,208,988**

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,670,371

Amount of Tax Relief for Homestead Exclusions

\$1,074,699

Total Approx. Tax Revenue:

\$7,745,070

Approx. Tax Levy for Tax Rate Calculation:

\$9,572,514

Allegheny

Total

**2022-23 Data**

- a. Assessed Value
- b. Real Estate Mills

\$346,292,235  
26.3250

\$346,292,235

**I. 2023-24 Data**

- c. 2021 STEB Market Value
- d. Assessed Value
- e. Assessed Value of New Constr/ Renov

\$317,841,734  
\$341,875,508  
\$0

\$317,841,734  
\$341,875,508  
\$0

**2022-23 Calculations**

- f. 2022-23 Tax Levy
- (a \* b)

\$9,116,143

\$9,116,143

**2023-24 Calculations**

- g. Percent of Total Market Value
- h. Rebalanced 2022-23 Tax Levy
- (f Total \* g)
- i. Base Mills Subject to Index
- (h / a \* 1000) if no reassessment
- (h / (d-e) \* 1000) if reassessment

100.000000%  
\$9,116,143  
26.3250

100.000000%  
\$9,116,143

**Calculation of Tax Rates and Levies Generated**

- j. Weighted Avg. Collection Percentage
- k. Tax Levy Needed
- (Approx. Tax Levy \* g)

78.49513%  
\$9,572,514

78.49513%  
\$9,572,514

**I. 2023-24 Real Estate Tax Rate**

(k / d \* 1000)

**28.0000**

**III.**

- m. Tax Levy Generated by Mills
- (l / 1000 \* d)
- n. Tax Levy minus Tax Relief for Homestead Exclusions
- (m - Amount of Tax Relief for Homestead Exclusions)
- o. Net Tax Revenue Generated By Mills
- (n \* Est. Pct. Collection)

\$9,572,514

\$9,572,514

\$8,497,815

\$6,670,371

Act 1 Index (current): 6.4%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$6,670,371	Rate
Amount of Tax Relief for Homestead Exclusions	\$1,074,999	
Total Approx. Tax Revenue:	\$7,745,070	
Approx. Tax Levy for Tax Rate Calculation:	\$9,572,514	
	Allegheny	Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	28.0098
q. Mills In Excess of Index (if (i > p), (i - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,575,865
IV. s. Millage Rate within Index? (If 1 > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pot. Collection)	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$18,417.52	
Number of Homestead/Farmstead Properties	2084	2084
Median Assessed Value of Homestead Properties		\$50,400



Approx. Tax Revenue from RE Taxes:	\$6,670,371
Amount of Tax Relief for Homestead Exclusions	<u>\$1,074,699</u>
Total Approx. Tax Revenue:	\$7,745,070
Approx. Tax Levy for Tax Rate Calculation:	\$9,572,514
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,074,699	Lowering RE Tax Rate	\$0	\$1,074,699
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,074,699</b>

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
6111	Current Real Estate Taxes	Allegheny	341,875,508	28.0000	9,572,514	1,074,699	8,497,815 X	78.49513%	6,670,371	
<b>Totals:</b>			<b>341,875,508</b>		<b>9,572,514</b>		<b>1,074,699 =</b>	<b>8,497,815 X</b>	<b>78.49513% =</b>	<b>6,670,371</b>
6120	Current Per Capita Taxes, Section 679								Estimated Revenue	0
6140	Current Act 511 Taxes - Flat Rate Assessments								Estimated Revenue	0
6141	Current Act 511 Per Capita Taxes								Estimated Revenue	0
6142	Current Act 511 Occupation Taxes - Flat Rate								Estimated Revenue	0
6143	Current Act 511 Local Services Taxes								Estimated Revenue	15,700
6144	Current Act 511 Trailer Taxes								Estimated Revenue	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate								Estimated Revenue	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate								Estimated Revenue	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								Estimated Revenue	0
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>								<b>15,700</b>	<b>15,700</b>
6150	Current Act 511 Taxes - Proportional Assessments								Estimated Revenue	965,000
6151	Current Act 511 Earned Income Taxes								Estimated Revenue	0
6152	Current Act 511 Occupation Taxes								Estimated Revenue	0
6153	Current Act 511 Real Estate Transfer Taxes								Estimated Revenue	91,000
6154	Current Act 511 Amusement Taxes								Estimated Revenue	0
6155	Current Act 511 Business Privilege Taxes								Estimated Revenue	0
6156	Current Act 511 Mechanical Device Taxes - Percentage								Estimated Revenue	0
6157	Current Act 511 Mercantile Taxes								Estimated Revenue	89,000
6159	Current Act 511 Taxes, Other Proportional Assessments								Estimated Revenue	0
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>								<b>1,145,000</b>	<b>1,145,000</b>
	<b>Total Act 511, Current Taxes</b>								<b>1,160,700</b>	<b>1,160,700</b>
									Act 511 Tax Limit ->	317,841,734 X
									Market Value	12
									Mills	3,814,101
										(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	26.3250	28.0000	6.37%	Yes	6.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					6.4%				
6141	Current Act 511 Per Capita Taxes					6.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					6.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					6.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	6.4%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,614,101
1200 Special Programs - Elementary / Secondary	5,726,378
1300 Vocational Education	627,852
1400 Other Instructional Programs - Elementary / Secondary	489,721
1500 Nonpublic School Programs	55,548
1700 Higher Education Programs for Secondary Students	3,000
<b>Total Instruction</b>	<b>\$21,516,600</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,179,560
2200 Support Services - Instructional Staff	564,717
2300 Support Services - Administration	1,992,815
2400 Support Services - Pupil Health	184,721
2500 Support Services - Business	514,831
2600 Operation and Maintenance of Plant Services	2,443,576
2700 Student Transportation Services	2,991,850
2800 Support Services - Central	980,674
2900 Other Support Services	9,500
<b>Total Support Services</b>	<b>\$10,862,244</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	391,065
3300 Community Services	13,326
<b>Total Operation of Non-Instructional Services</b>	<b>\$404,391</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,490,327
5900 Budgetary Reserve	519,122
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,009,449</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,792,684</b>

Description	Amount
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1000 Instruction

1100 Regular Programs - Elementary/Secondary

100 Personnel Services - Salaries	4,057,679
200 Personnel Services - Employee Benefits	2,503,172
300 Purchased Professional and Technical Services	146,000
400 Purchased Property Services	6,600
500 Other Purchased Services	7,652,150
600 Supplies	241,500
700 Property	6,000
800 Other Objects	1,000
<b>Total Regular Programs - Elementary/Secondary</b>	<b>\$14,614,101</b>

1200 Special Programs - Elementary/Secondary

100 Personnel Services - Salaries	1,468,183
200 Personnel Services - Employee Benefits	985,622
300 Purchased Professional and Technical Services	373,450
500 Other Purchased Services	2,882,048
600 Supplies	10,600
700 Property	6,250
800 Other Objects	225
<b>Total Special Programs - Elementary/Secondary</b>	<b>\$5,726,378</b>

1300 Vocational Education

100 Personnel Services - Salaries	216,690
200 Personnel Services - Employee Benefits	172,762
400 Purchased Property Services	250
500 Other Purchased Services	229,000
600 Supplies	7,650
700 Property	1,500
<b>Total Vocational Education</b>	<b>\$627,852</b>

1400 Other Instructional Programs - Elementary/Secondary

100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,221
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	437,500
<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>\$489,721</b>

1500 Nonpublic School Programs

100 Personnel Services - Salaries	55,548
<b>Total Nonpublic School Programs</b>	<b>\$55,548</b>

1700 Higher Education Programs for Secondary Students

500 Other Purchased Services	3,000
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Total Higher Education Programs for Secondary Students

\$3,000

<b>Total Instruction</b>	<b>\$21,516,600</b>
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2000 Support Services

2100 Support Services - Students

Description	Amount
100 Personnel Services - Salaries	497,862
200 Personnel Services - Employee Benefits	282,563
300 Purchased Professional and Technical Services	390,000
500 Other Purchased Services	1,335
600 Supplies	3,150
800 Other Objects	4,650
<b>Total Support Services - Students</b>	<b>\$1,179,560</b>

2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	274,642
200 Personnel Services - Employee Benefits	187,640
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	610
600 Supplies	18,125
800 Other Objects	700
<b>Total Support Services - Instructional Staff</b>	<b>\$564,717</b>

2300 Support Services - Administration	
100 Personnel Services - Salaries	859,348
200 Personnel Services - Employee Benefits	579,152
300 Purchased Professional and Technical Services	438,000
400 Purchased Property Services	38,850
500 Other Purchased Services	28,000
600 Supplies	32,225
700 Property	1,000
800 Other Objects	16,240
<b>Total Support Services - Administration</b>	<b>\$1,992,815</b>

2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	45,121
300 Purchased Professional and Technical Services	78,700
400 Purchased Property Services	450
500 Other Purchased Services	250
600 Supplies	6,000
700 Property	2,000
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$184,721</b>

2500 Support Services - Business	
100 Personnel Services - Salaries	119,720
200 Personnel Services - Employee Benefits	100,932
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	52,000
500 Other Purchased Services	2,161
600 Supplies	28,018
700 Property	500
800 Other Objects	6,500
<b>Total Support Services - Business</b>	<b>\$514,831</b>

Description	Amount
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**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries	755,234
200 Personnel Services - Employee Benefits	557,252
300 Purchased Professional and Technical Services	294,250
400 Purchased Property Services	207,790
500 Other Purchased Services	131,450
600 Supplies	465,500
700 Property	32,000
800 Other Objects	100
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,443,576</b>

**2700 Student Transportation Services**

100 Personnel Services - Salaries	23,063
200 Personnel Services - Employee Benefits	22,705
300 Purchased Professional and Technical Services	274,892
400 Purchased Property Services	100
500 Other Purchased Services	2,519,290
600 Supplies	151,800
<b>Total Student Transportation Services</b>	<b>\$2,991,850</b>

**2800 Support Services - Central**

100 Personnel Services - Salaries	121,000
200 Personnel Services - Employee Benefits	120,533
300 Purchased Professional and Technical Services	73,700
400 Purchased Property Services	27,500
500 Other Purchased Services	48,960
600 Supplies	187,881
700 Property	400,000
800 Other Objects	1,100
<b>Total Support Services - Central</b>	<b>\$980,674</b>

**2900 Other Support Services**

500 Other Purchased Services	9,500
<b>Total Other Support Services</b>	<b>\$9,500</b>
<b>Total Support Services</b>	<b>\$10,862,244</b>

**3000 Operation of Non-Instructional Services**

<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	121,860
200 Personnel Services - Employee Benefits	54,005
300 Purchased Professional and Technical Services	65,300
400 Purchased Property Services	18,500
500 Other Purchased Services	55,200
600 Supplies	40,800
700 Property	28,800
800 Other Objects	6,600
<b>Total Student Activities</b>	<b>\$391,065</b>

**3300 Community Services**

Description

Amount

100 Personnel Services - Salaries	250
200 Personnel Services - Employee Benefits	107
500 Other Purchased Services	7,125
600 Supplies	5,594
800 Other Objects	250

Total Community Services **\$13,326**

Total Operation of Non-Instructional Services **\$404,391**

**5000 Other Expenditures and Financing Uses**

**5100 Debt Service / Other Expenditures and Financing Uses**

800 Other Objects	222,327
900 Other Uses of Funds	1,268,000

Total Debt Service / Other Expenditures and Financing Uses **\$1,490,327**

**5900 Budgetary Reserve**

800 Other Objects	519,122
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Total Budgetary Reserve **\$519,122**

Total Other Expenditures and Financing Uses **\$2,009,449**

**TOTAL EXPENDITURES \$34,792,684**



**Cash and Short-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	799,915	1,365,869
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	775,125	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	725,315	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	54,410	56,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,364,765</b>	<b>\$3,071,869</b>

**Long-Term Investments**

	<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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,364,765

\$3,071,869

Long-Term Indebtedness

General Fund

	06/30/2023 Estimate	06/30/2024 Projection
0510 Bonds Payable	7,145,462	6,178,189
0520 Extended-Term Financing Agreements Payable	61,004	45,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	162,600	165,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,172,093	4,350,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,541,159</b>	<b>\$10,738,189</b>

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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

Capital Reserve Fund - \$ 690, \$1850

06/30/2023 Estimate

06/30/2024 Projection

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**

\$11,541,159

\$10,738,189

**Short-Term Payables**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	75,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Controller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,500	31,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	1,000,000	476,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	629,307	882,830
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		
<b>Total Short-Term Payables</b>	<b>\$1,729,807</b>	<b>\$1,489,830</b>

<b>TOTAL INDEBTEDNESS</b>	<b>\$13,270,966</b>	<b>\$12,228,019</b>
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Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	2,691,429

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$3,691,429

5900 Budgetary Reserve

\$19,122

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$4,210,551