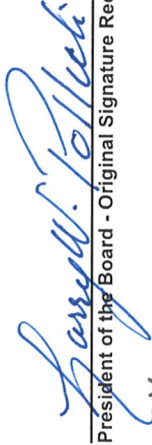


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

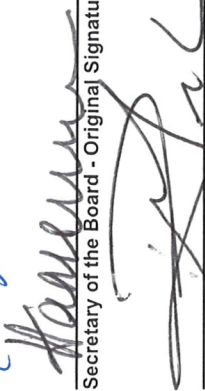
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/20/2023

Date



Secretary of the Board - Original Signature Required

6/20/2023

Date

Chief School Administrator - Original Signature Required

6/22/2023

Date

Hamsini Rajgopal

Contact Person

(724)274-5300 Extn :

Telephone

Extension

hrajgopal@avsd.k12.pa.us

Email Address

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

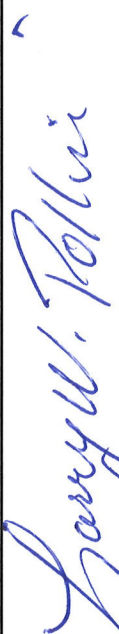
24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny Valley SD	County : Allegheny	AUN Number : 103020603
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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 05/15/23
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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>
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$17,051.00 Function 2900, Object 200: \$107,480.00	Retiree Healthcare costs are included in benefits
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.	Fund future projects
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund future projects
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Offset increases in Healthcare and Capital Improvements

<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	21,355
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,868,657
0840 Assigned Fund Balance	8,700,000
0850 Unassigned Fund Balance	32,277
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,600,934</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,938,020
7000 Revenue from State Sources	7,436,238
8000 Revenue from Federal Sources	281,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,655,258</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,256,192</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,950,662
6113 Public Utility Realty Taxes	15,930
6114 Payments in Lieu of Current Taxes - State / Local	6,928
6140 Current Act 511 Taxes - Flat Rate Assessments	24,500
6150 Current Act 511 Taxes - Proportional Assessments	1,145,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	467,000
6500 Earnings on Investments	97,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	170,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$16,938,020
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,520,540
7112 Basic Education Funding-Social Security	334,630
7271 Special Education funds for School-Aged Pupils	802,136
7292 Pre-K Counts	100,000
7311 Pupil Transportation Subsidy	310,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	229,881
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	499,558
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	104,493
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$7,436,238
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	6,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	230,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8517 Title IV - 21st Century Schools	15,000
REVENUE FROM FEDERAL SOURCES	\$281,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,655,258

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,950,662	
Amount of Tax Relief for Homestead Exclusions	<u>\$499,558</u>	
Total Approx. Tax Revenue:	\$15,450,220	
Approx. Tax Levy for Tax Rate Calculation:	\$16,278,621	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$760,214,050	\$760,214,050
b. Real Estate Mills	20.8377	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$706,289,339	\$706,289,339
d. Assessed Value	\$781,210,050	\$781,210,050
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,841,112	\$15,841,112
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,841,112	\$15,841,112
(f Total * g)		
i. Base Mills Subject to Index	20.8377	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%
k. Tax Levy Needed	\$16,278,621	\$16,278,621
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.8377	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,278,621	\$16,278,621
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,779,063
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,950,662
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$14,950,662

Amount of Tax Relief for Homestead Exclusions

\$499,558

Total Approx. Tax Revenue:

\$15,450,220

Approx. Tax Levy for Tax Rate Calculation:

\$16,278,621

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

21.6920

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$16,946,008

\$16,946,008

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,401.00

V. Number of Homestead/Farmstead Properties

2864

2864

Median Assessed Value of Homestead Properties

\$100,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,950,662
Amount of Tax Relief for Homestead Exclusions	<u>\$499,558</u>
Total Approx. Tax Revenue:	\$15,450,220
Approx. Tax Levy for Tax Rate Calculation:	\$16,278,621

Allegheny	Total
------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$499,558	Lowering RE Tax Rate	\$0		\$499,558
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$499,558

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	781,210,050	20.8377	16,278,621			94.75000%	
Totals:	781,210,050		16,278,621	499,558 =	15,779,063 X	94.75000% =	14,950,662

	<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	\$5.00	\$0.00	24,500
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 24,500 24,500

	<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%	1,045,000	1,045,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,145,000 1,145,000

Total Act 511, Current Taxes 1,169,500

Act 511 Tax Limit -->	706,289,339 X	12	8,475,472
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	20.8377	20.8377	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services 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%				

LEA : 103020603 Allegheny Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,990,676
1200 Special Programs - Elementary / Secondary	3,296,931
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	147,000
1500 Nonpublic School Programs	4,000
1800 Pre-Kindergarten	198,225
Total Instruction	\$12,886,832
2000 Support Services	
2100 Support Services - Students	725,458
2200 Support Services - Instructional Staff	705,015
2300 Support Services - Administration	1,604,166
2400 Support Services - Pupil Health	278,916
2500 Support Services - Business	506,085
2600 Operation and Maintenance of Plant Services	2,688,655
2700 Student Transportation Services	1,491,352
2800 Support Services - Central	591,317
2900 Other Support Services	145,531
Total Support Services	\$8,736,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	653,211
3300 Community Services	23,000
Total Operation of Non-Instructional Services	\$676,211
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,335,720
5200 Interfund Transfers - Out	20,000
Total Other Expenditures and Financing Uses	\$2,355,720
Total Estimated Expenditures and Other Financing Uses	\$24,655,258

2023-2024 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

Printed 7/12/2023 11:39:31 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,640,074
200 Personnel Services - Employee Benefits	3,343,017
300 Purchased Professional and Technical Services	271,550
400 Purchased Property Services	25,628
500 Other Purchased Services	378,935
600 Supplies	288,991
700 Property	33,171
800 Other Objects	9,310
Total Regular Programs - Elementary / Secondary	\$8,990,676
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,217,470
200 Personnel Services - Employee Benefits	869,363
300 Purchased Professional and Technical Services	482,206
500 Other Purchased Services	713,184
600 Supplies	11,456
800 Other Objects	3,252
Total Special Programs - Elementary / Secondary	\$3,296,931
1300 <u>Vocational Education</u>	
500 Other Purchased Services	250,000
Total Vocational Education	\$250,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	147,000
Total Other Instructional Programs - Elementary / Secondary	\$147,000
1500 <u>Nonpublic School Programs</u>	
600 Supplies	4,000
Total Nonpublic School Programs	\$4,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	113,416
200 Personnel Services - Employee Benefits	83,933
600 Supplies	876
Total Pre-Kindergarten	\$198,225
Total Instruction	\$12,886,832
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	375,047
200 Personnel Services - Employee Benefits	269,519
300 Purchased Professional and Technical Services	50,500
400 Purchased Property Services	4,440
500 Other Purchased Services	7,175
600 Supplies	10,512
800 Other Objects	8,265

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$725,458
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	374,366
200 Personnel Services - Employee Benefits	301,229
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	10,666
500 Other Purchased Services	1,000
600 Supplies	9,496
800 Other Objects	758
Total Support Services - Instructional Staff	\$705,015
2300 Support Services - Administration	
100 Personnel Services - Salaries	767,607
200 Personnel Services - Employee Benefits	511,406
300 Purchased Professional and Technical Services	148,000
400 Purchased Property Services	22,191
500 Other Purchased Services	50,179
600 Supplies	68,185
700 Property	7,000
800 Other Objects	29,598
Total Support Services - Administration	\$1,604,166
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	160,003
200 Personnel Services - Employee Benefits	104,213
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,100
600 Supplies	8,200
800 Other Objects	400
Total Support Services - Pupil Health	\$278,916
2500 Support Services - Business	
100 Personnel Services - Salaries	238,565
200 Personnel Services - Employee Benefits	180,441
300 Purchased Professional and Technical Services	21,900
400 Purchased Property Services	12,299
500 Other Purchased Services	25,570
600 Supplies	23,720
800 Other Objects	3,590
Total Support Services - Business	\$506,085
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	930,458
200 Personnel Services - Employee Benefits	794,285
300 Purchased Professional and Technical Services	7,950
400 Purchased Property Services	361,037
500 Other Purchased Services	101,419
600 Supplies	469,346
700 Property	24,000

2023-2024 Final General Fund Budget

LEA : 103020603 Allegheny Valley SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	160
Total Operation and Maintenance of Plant Services	\$2,688,655
2700 Student Transportation Services	
100 Personnel Services - Salaries	11,309
200 Personnel Services - Employee Benefits	4,262
500 Other Purchased Services	1,473,781
600 Supplies	2,000
Total Student Transportation Services	\$1,491,352
2800 Support Services - Central	
100 Personnel Services - Salaries	182,402
200 Personnel Services - Employee Benefits	141,178
300 Purchased Professional and Technical Services	17,150
400 Purchased Property Services	117,060
500 Other Purchased Services	36,741
600 Supplies	59,191
700 Property	35,000
800 Other Objects	2,595
Total Support Services - Central	\$591,317
2900 Other Support Services	
100 Personnel Services - Salaries	17,051
200 Personnel Services - Employee Benefits	107,480
500 Other Purchased Services	21,000
Total Other Support Services	\$145,531
Total Support Services	\$8,736,495
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	358,896
200 Personnel Services - Employee Benefits	183,668
300 Purchased Professional and Technical Services	49,349
400 Purchased Property Services	3,700
500 Other Purchased Services	11,100
600 Supplies	37,378
800 Other Objects	9,120
Total Student Activities	\$653,211
3300 Community Services	
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	5,000
Total Community Services	\$23,000
Total Operation of Non-Instructional Services	\$676,211
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
800 Other Objects	695,720
900 Other Uses of Funds	1,640,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,335,720
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
Total Other Expenditures and Financing Uses	\$2,355,720
TOTAL EXPENDITURES	\$24,655,258

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	12,092,642	12,092,642
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,000,000	700,000
Capital Reserve Fund - § 1431	8,354,595	7,354,595
Other Capital Projects Fund	1,665,062	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$23,262,299	\$20,297,237
TOTAL CASH AND INVESTMENTS	\$23,262,299	\$20,297,237

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	26,005,180	23,736,260
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	26,964	26,965
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,128,198	3,128,198
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,160,342	\$26,891,423

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	\$29,160,342	\$26,891,423
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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	\$29,160,342	\$26,891,423
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Account Description	Amounts
0810 Nonspendable Fund Balance	21,355
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,568,657
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	1,532,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,600,934

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,622,289
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