

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Gateway SD	County : Allegheny	AUN Number : 103024102
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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 6/29/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

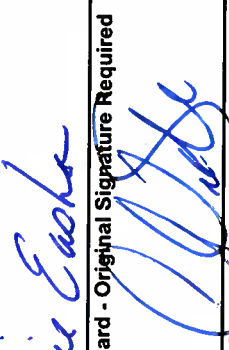
General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/29/2023

Date


Secretary of the Board - Original Signature Required

6/29/2023

Date

Chief School Administrator - Original Signature Required

6-29-2023

Date

Michael S Zourelis

(412)373-5706

Extn :

Contact Person

Telephone

Extension

mzourelis@gatewayk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Gateway SD	COUNTY : Allegheny	AUN : 103024102
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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	\$96604063
Ending Unassigned Fund Balance	\$13089094
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.54%

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

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Gateway SD	County : Allegheny	AUN Number : 103024102
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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/29/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

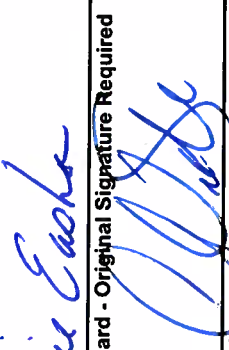
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6/29/2023

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Date

Chief School Administrator - Original Signature Required

6-29-2023

Date

Michael S Zourelis

(412)373-5706

Extn :

Contact Person

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mzourelis@gatewayk12.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	We have the Unassigned Fund Balance in account 10-0850

<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	565,056
0820 Restricted Fund Balance	20,865
0830 Committed Fund Balance	4,527,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,818,003
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,345,003</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	62,802,992
7000 Revenue from State Sources	24,951,792
8000 Revenue from Federal Sources	6,123,370
9000 Other Financing Sources	3,470,000
Total Estimated Revenues And Other Financing Sources	<u>\$97,348,154</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,693,157</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	51,872,311
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	7,434,085
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,448,100
6500 Earnings on Investments	768,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	784,289
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	12,000
6990 Refunds and Other Miscellaneous Revenue	197,207

REVENUE FROM LOCAL SOURCES \$62,802,992

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,375,480
7112 Basic Education Funding-Social Security	1,405,142
7160 Tuition for Orphans Subsidy	67,000
7271 Special Education funds for School-Aged Pupils	2,909,670
7311 Pupil Transportation Subsidy	734,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	108,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	742,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,840,191
7505 Ready to Learn Block Grant	385,880
7820 State Share of Retirement Contributions	6,315,429

REVENUE FROM STATE SOURCES \$24,951,792

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,019,781
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	129,806
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,800
8517 Title IV - 21st Century Schools	65,360
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,448,234
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	430,389

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,000
REVENUE FROM FEDERAL SOURCES	\$6,123,370
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	3,470,000
OTHER FINANCING SOURCES	\$3,470,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	97,348,154

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,872,311	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,840,191</u>	
Total Approx. Tax Revenue:	\$53,712,502	
Approx. Tax Levy for Tax Rate Calculation:	\$54,502,436	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,378,652,657	\$2,378,652,657
b. Real Estate Mills	21.7479	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,238,022,985	\$2,238,022,985
d. Assessed Value	\$2,384,496,457	\$2,384,496,457
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$51,730,700	\$51,730,700
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$51,730,700	\$51,730,700
(f Total * g)		
i. Base Mills Subject to Index	21.7479	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$54,502,436	\$54,502,436
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.8570	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,502,436	\$54,502,436
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,662,245
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,872,311
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,872,311	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,840,191</u>	
Total Approx. Tax Revenue:	\$53,712,502	
Approx. Tax Levy for Tax Rate Calculation:	\$54,502,436	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.8570	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,502,436	\$54,502,436
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	\$10,308.00	
Number of Homestead/Farmstead Properties	7763	7763
Median Assessed Value of Homestead Properties		\$115,300

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,872,311	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,840,191</u>	
Total Approx. Tax Revenue:	\$53,712,502	
Approx. Tax Levy for Tax Rate Calculation:	\$54,502,436	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,840,191	Lowering RE Tax Rate	\$0	\$1,840,191
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,840,191

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	2,384,496,457	22.8570	54,502,436			98.50000%	
Totals:	2,384,496,457		54,502,436	- 1,840,191	= 52,662,245	X 98.50000%	= 51,872,311

	<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	120,000
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			120,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,192,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	950,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	2,292,085
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,434,085
Total Act 511, Current Taxes			7,554,085
Act 511 Tax Limit -->		2,238,022,985 X	12
		Market Value	Mills
			26,856,276
			(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	21.7479	22.8570	5.10%	Yes	5.1%				
	<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	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,401,188
1200 Special Programs - Elementary / Secondary	19,069,365
1300 Vocational Education	2,385,729
1400 Other Instructional Programs - Elementary / Secondary	407,291
1500 Nonpublic School Programs	53,477
1800 Pre-Kindergarten	72,442
Total Instruction	\$55,389,492
2000 Support Services	
2100 Support Services - Students	3,198,835
2200 Support Services - Instructional Staff	2,025,828
2300 Support Services - Administration	5,015,808
2400 Support Services - Pupil Health	623,613
2500 Support Services - Business	3,609,464
2600 Operation and Maintenance of Plant Services	9,303,680
2700 Student Transportation Services	4,837,158
2800 Support Services - Central	553,197
2900 Other Support Services	66,000
Total Support Services	\$29,233,583
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,634,865
3300 Community Services	33,252
Total Operation of Non-Instructional Services	\$1,668,117
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,159,934
Total Facilities Acquisition, Construction and Improvement Services	\$5,159,934
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,152,937
Total Other Expenditures and Financing Uses	\$5,152,937
Total Estimated Expenditures and Other Financing Uses	\$96,604,063

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,986,196
200 Personnel Services - Employee Benefits	11,458,811
300 Purchased Professional and Technical Services	498,350
400 Purchased Property Services	23,120
500 Other Purchased Services	2,384,529
600 Supplies	1,034,387
800 Other Objects	15,795
Total Regular Programs - Elementary / Secondary	\$33,401,188
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,423,293
200 Personnel Services - Employee Benefits	4,949,888
300 Purchased Professional and Technical Services	1,521,103
500 Other Purchased Services	3,944,650
600 Supplies	219,747
800 Other Objects	10,684
Total Special Programs - Elementary / Secondary	\$19,069,365
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	910,437
200 Personnel Services - Employee Benefits	589,430
400 Purchased Property Services	9,000
500 Other Purchased Services	810,500
600 Supplies	65,862
800 Other Objects	500
Total Vocational Education	\$2,385,729
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,291
500 Other Purchased Services	393,000
Total Other Instructional Programs - Elementary / Secondary	\$407,291
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	49,019
600 Supplies	4,458
Total Nonpublic School Programs	\$53,477
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	51,141
200 Personnel Services - Employee Benefits	21,301
Total Pre-Kindergarten	\$72,442
Total Instruction	\$55,389,492
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,892,219

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,185,755
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	5,900
600 Supplies	21,411
800 Other Objects	1,550
Total Support Services - Students	\$3,198,835
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	373,876
200 Personnel Services - Employee Benefits	195,526
300 Purchased Professional and Technical Services	173,086
400 Purchased Property Services	256,465
500 Other Purchased Services	51,000
600 Supplies	975,875
Total Support Services - Instructional Staff	\$2,025,828
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,592,264
200 Personnel Services - Employee Benefits	1,546,400
300 Purchased Professional and Technical Services	678,000
500 Other Purchased Services	43,995
600 Supplies	132,284
800 Other Objects	22,865
Total Support Services - Administration	\$5,015,808
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	369,761
200 Personnel Services - Employee Benefits	233,319
300 Purchased Professional and Technical Services	14,400
400 Purchased Property Services	60
600 Supplies	6,073
Total Support Services - Pupil Health	\$623,613
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	351,177
200 Personnel Services - Employee Benefits	193,328
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	362,000
600 Supplies	197,959
800 Other Objects	2,501,000
Total Support Services - Business	\$3,609,464
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,368,078
200 Personnel Services - Employee Benefits	2,310,904
300 Purchased Professional and Technical Services	99,450
400 Purchased Property Services	716,424
500 Other Purchased Services	102,440
600 Supplies	1,030,142
700 Property	1,649,894

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<u>Description</u>	<u>Amount</u>
800 Other Objects	26,348
Total Operation and Maintenance of Plant Services	\$9,303,680
2700 Student Transportation Services	
100 Personnel Services - Salaries	63,668
200 Personnel Services - Employee Benefits	26,790
500 Other Purchased Services	4,428,556
600 Supplies	318,144
Total Student Transportation Services	\$4,837,158
2800 Support Services - Central	
100 Personnel Services - Salaries	331,343
200 Personnel Services - Employee Benefits	209,004
400 Purchased Property Services	2,000
500 Other Purchased Services	2,650
800 Other Objects	8,200
Total Support Services - Central	\$553,197
2900 Other Support Services	
500 Other Purchased Services	66,000
Total Other Support Services	\$66,000
Total Support Services	\$29,233,583
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	707,349
200 Personnel Services - Employee Benefits	296,162
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	5,260
500 Other Purchased Services	191,557
600 Supplies	247,626
700 Property	169,726
800 Other Objects	9,685
Total Student Activities	\$1,634,865
3300 Community Services	
600 Supplies	8,752
800 Other Objects	24,500
Total Community Services	\$33,252
Total Operation of Non-Instructional Services	\$1,668,117
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	5,159,934
Total Facilities Acquisition, Construction and Improvement Services	\$5,159,934
Total Facilities Acquisition, Construction and Improvement Services	\$5,159,934
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,072,937
900 Other Uses of Funds	3,080,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,152,937
Total Other Expenditures and Financing Uses	\$5,152,937
TOTAL EXPENDITURES	\$96,604,063

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	615,224	750,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	88,112	78,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	12,872,298	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,387,498	1,325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$14,963,132	\$2,154,000
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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	\$14,963,132	\$2,154,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	4,245,812	4,245,812
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 General Fund	\$4,245,812	\$4,245,812

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

\$4,245,812

\$4,245,812

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	\$4,245,812	\$4,245,812
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Account Description	Amounts
0810 Nonspendable Fund Balance	565,056
0820 Restricted Fund Balance	20,865
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	13,089,094
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,089,094

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,675,015
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