

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

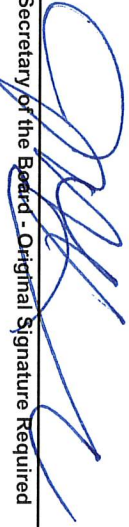
President of the Board - Original Signature Required



Date

6/20/23

Secretary of the Board - Original Signature Required



Date

6/20/23

Chief School Administrator - Original Signature Required



Date

6/22/23

Joseph Kubiak

(412)571-6005

Extn :

Contact Person

Telephone

Extension

kubiak@kosd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone Oaks SD	COUNTY : Allegheny	AUN : 103025002
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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

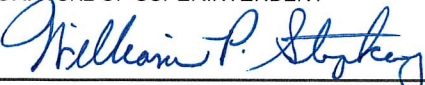
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$46812212
Ending Unassigned Fund Balance	\$3740000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 6/22/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

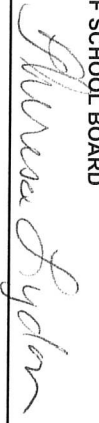
24 PS 6-687(a)(1)

(03/2006)

School District Name : Keystone Oaks SD	County : Allegheny	AUN Number : 103025002
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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 MAY 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>
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.	The District is maintaining a consistent Unassigned Fund Balance as per our District policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining a Committed Fund Balance for future capital costs, future employer retirement costs, health insurance costs, and post-retirement benefits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining an Assigned Fund Balance for compensated absences payable.

<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	
0830 Committed Fund Balance	5,235,000
0840 Assigned Fund Balance	650,000
0850 Unassigned Fund Balance	3,740,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,625,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,672,317
7000 Revenue from State Sources	13,333,933
8000 Revenue from Federal Sources	805,962
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,812,212</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,437,212</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,878,537
6113 Public Utility Realty Taxes	29,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,750
6150 Current Act 511 Taxes - Proportional Assessments	4,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	177,750
6700 Revenues from LEA Activities	62,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	383,379
6910 Rentals	47,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	40,651
REVENUE FROM LOCAL SOURCES	\$32,672,317
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,652,279
7112 Basic Education Funding-Social Security	772,112
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,672,625
7311 Pupil Transportation Subsidy	431,424
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,275
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,150
7340 State Property Tax Reduction Allocation	1,069,038
7505 Ready to Learn Block Grant	231,127
7820 State Share of Retirement Contributions	3,365,903
REVENUE FROM STATE SOURCES	\$13,333,933
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	383,652
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,681
8517 Title IV - 21st Century Schools	30,517
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	334,112
REVENUE FROM FEDERAL SOURCES	\$805,962
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,812,212

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,878,537
Amount of Tax Relief for Homestead Exclusions	<u>\$1,069,038</u>
Total Approx. Tax Revenue:	\$27,947,575
Approx. Tax Levy for Tax Rate Calculation:	\$29,112,059

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$1,431,456,876	\$1,431,456,876
b. Real Estate Mills	20.4856	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,324,283,858	\$1,324,283,858
d. Assessed Value	\$1,421,098,676	\$1,421,098,676
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,324,253	\$29,324,253
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,324,253	\$29,324,253
(f Total * g)		
i. Base Mills Subject to Index	20.4856	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.84751%	95.84751%
k. Tax Levy Needed	\$29,112,059	\$29,112,059
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.4856	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,112,059	\$29,112,059
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,043,021
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,878,537
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$26,878,537
Amount of Tax Relief for Homestead Exclusions	<u>\$1,069,038</u>
Total Approx. Tax Revenue:	\$27,947,575
Approx. Tax Levy for Tax Rate Calculation:	\$29,112,059

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.3255	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,305,640	\$30,305,640
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	\$9,865.00	
Number of Homestead/Farmstead Properties	5290	5290
Median Assessed Value of Homestead Properties		\$114,700

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,878,537
Amount of Tax Relief for Homestead Exclusions	<u>\$1,069,038</u>
Total Approx. Tax Revenue:	\$27,947,575
Approx. Tax Levy for Tax Rate Calculation:	\$29,112,059

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,069,038	Lowering RE Tax Rate	\$0	\$1,069,038
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,069,038

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	1,421,098,676	20.4856	29,112,059			95.84751%	
Totals:	1,421,098,676		29,112,059	1,069,038	28,043,021	95.84751%	26,878,537

	<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	62,750
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 62,750 62,750

	<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%	3,550,000	3,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 4,050,000 4,050,000

Total Act 511, Current Taxes 4,112,750

Act 511 Tax Limit -->	1,324,283,858	X	12	15,891,406
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	20.4856	20.4856	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,359,415
1200 Special Programs - Elementary / Secondary	6,334,034
1300 Vocational Education	550,094
1400 Other Instructional Programs - Elementary / Secondary	1,299,204
Total Instruction	\$28,542,747
2000 Support Services	
2100 Support Services - Students	2,016,261
2200 Support Services - Instructional Staff	774,282
2300 Support Services - Administration	2,697,179
2400 Support Services - Pupil Health	448,143
2500 Support Services - Business	555,451
2600 Operation and Maintenance of Plant Services	5,176,454
2700 Student Transportation Services	2,378,060
2800 Support Services - Central	1,894,157
Total Support Services	\$15,939,987
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,210,357
3300 Community Services	17,769
Total Operation of Non-Instructional Services	\$1,228,126
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,101,352
Total Other Expenditures and Financing Uses	\$1,101,352
Total Estimated Expenditures and Other Financing Uses	\$46,812,212

2023-2024 Final General Fund Budget

LEA : 103025002 Keystone Oaks SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,532,250
200 Personnel Services - Employee Benefits	7,497,275
300 Purchased Professional and Technical Services	400,806
400 Purchased Property Services	138,800
500 Other Purchased Services	2,750
600 Supplies	758,434
700 Property	29,100
Total Regular Programs - Elementary / Secondary	\$20,359,415
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,742,032
200 Personnel Services - Employee Benefits	1,751,002
300 Purchased Professional and Technical Services	810,000
500 Other Purchased Services	997,500
600 Supplies	33,500
Total Special Programs - Elementary / Secondary	\$6,334,034
1300 <u>Vocational Education</u>	
500 Other Purchased Services	550,094
Total Vocational Education	\$550,094
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,000
200 Personnel Services - Employee Benefits	29,204
500 Other Purchased Services	1,200,000
Total Other Instructional Programs - Elementary / Secondary	\$1,299,204
Total Instruction	\$28,542,747
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,202,603
200 Personnel Services - Employee Benefits	769,533
500 Other Purchased Services	5,275
600 Supplies	36,500
800 Other Objects	2,350
Total Support Services - Students	\$2,016,261
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	417,188
200 Personnel Services - Employee Benefits	264,994
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	400
600 Supplies	46,000
800 Other Objects	700
Total Support Services - Instructional Staff	\$774,282
2300 <u>Support Services - Administration</u>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,492,938
200 Personnel Services - Employee Benefits	817,291
300 Purchased Professional and Technical Services	230,000
500 Other Purchased Services	90,800
600 Supplies	27,550
800 Other Objects	38,600
Total Support Services - Administration	\$2,697,179
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	256,169
200 Personnel Services - Employee Benefits	156,474
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	500
600 Supplies	25,000
Total Support Services - Pupil Health	\$448,143
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	295,504
200 Personnel Services - Employee Benefits	200,147
300 Purchased Professional and Technical Services	30,900
400 Purchased Property Services	4,000
500 Other Purchased Services	16,000
600 Supplies	4,000
700 Property	3,000
800 Other Objects	1,900
Total Support Services - Business	\$555,451
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,589,644
200 Personnel Services - Employee Benefits	1,417,756
300 Purchased Professional and Technical Services	307,500
400 Purchased Property Services	1,326,000
500 Other Purchased Services	236,854
600 Supplies	298,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,176,454
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,547
200 Personnel Services - Employee Benefits	28,913
500 Other Purchased Services	2,226,600
600 Supplies	75,000
Total Student Transportation Services	\$2,378,060
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	429,671
200 Personnel Services - Employee Benefits	266,086
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	5,000
600 Supplies	240,000

<u>Description</u>	<u>Amount</u>
700 Property	892,000
800 Other Objects	1,400
Total Support Services - Central	\$1,894,157
Total Support Services	\$15,939,987
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	519,061
200 Personnel Services - Employee Benefits	213,046
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	25,000
500 Other Purchased Services	114,500
600 Supplies	171,250
700 Property	91,050
800 Other Objects	41,450
Total Student Activities	\$1,210,357
3300 Community Services	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,269
Total Community Services	\$17,769
Total Operation of Non-Instructional Services	\$1,228,126
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,101,352
Total Interfund Transfers - Out	\$1,101,352
Total Other Expenditures and Financing Uses	\$1,101,352
TOTAL EXPENDITURES	\$46,812,212

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	15,000,000	14,000,000
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	500,000	500,000
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	\$15,500,000	\$14,500,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,500,000	\$14,500,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	625,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,998,475	1,975,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,623,475	\$2,625,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$2,623,475	\$2,625,000

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	\$2,623,475	\$2,625,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,235,000
0840 Assigned Fund Balance	650,000
0850 Unassigned Fund Balance	3,740,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,625,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,625,000
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