

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required

Date 6/19/23

Lance D. Dawd

Secretary of the Board - Original Signature Required

Date 6/19/23



Chief School Administrator - Original Signature Required

Date 6/19/23

Christopher Ursu

Contact Person

(412)732-3300 Extn :2126
Telephone **Extension**

chris.ursu@northgatesd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northgate SD	COUNTY : Allegheny	AUN : 103026873
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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	\$28556825
Ending Unassigned Fund Balance	\$1740671
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.09%

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 6/19/23
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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 : Northgate SD	County : Allegheny	AUN Number : 103026873
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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



DUE DATE:

IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

DATE

5/24/23

<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 estimated ending unassigned fund balance is within the allowable limit.
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 assigned fund balance is for capital projects the district expects to complete.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,109,429
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,109,429</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,068,503
7000 Revenue from State Sources	9,798,356
8000 Revenue from Federal Sources	1,825,854
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,692,713</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,802,142</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,408,260
6113 Public Utility Realty Taxes	14,230
6140 Current Act 511 Taxes - Flat Rate Assessments	11,417
6150 Current Act 511 Taxes - Proportional Assessments	2,145,730
6400 Delinquencies on Taxes Levied / Assessed by the LEA	882,000
6500 Earnings on Investments	215,000
6700 Revenues from LEA Activities	21,490
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,440
6910 Rentals	35,536
6990 Refunds and Other Miscellaneous Revenue	43,400

REVENUE FROM LOCAL SOURCES \$16,068,503

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,585,250
7112 Basic Education Funding-Social Security	435,000
7160 Tuition for Orphans Subsidy	8,625
7271 Special Education funds for School-Aged Pupils	1,117,696
7292 Pre-K Counts	190,000
7311 Pupil Transportation Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,040
7340 State Property Tax Reduction Allocation	880,029
7360 Safe Schools	111,613
7505 Ready to Learn Block Grant	201,103
7820 State Share of Retirement Contributions	2,100,000

REVENUE FROM STATE SOURCES \$9,798,356

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	372,903
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,465
8517 Title IV - 21st Century Schools	28,529
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	363,874
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	627,690
8751 ARP ESSER Learning Loss	66,402
8752 ARP ESSER Summer Programs	66,402
8753 ARP ESSER Afterschool Programs	66,402
8754 ARP ESSER Homeless Children and Youth Funds	13,398

Amount

REVENUE FROM FEDERAL SOURCES

8755 ARP ESSER Emergency Relief for Other Educational Entities	29,763
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	134,595
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,431

REVENUE FROM FEDERAL SOURCES **\$1,825,854**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **27,692,713**

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,408,260
Amount of Tax Relief for Homestead Exclusions	<u>\$880,029</u>
Total Approx. Tax Revenue:	\$13,288,289
Approx. Tax Levy for Tax Rate Calculation:	\$14,193,944

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$510,348,793	\$510,348,793
b. Real Estate Mills	27.3200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$472,044,499	\$472,044,499
d. Assessed Value	\$509,291,143	\$509,291,143
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,942,729	\$13,942,729
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,942,729	\$13,942,729
(f Total * g)		
i. Base Mills Subject to Index	27.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.19768%	93.19768%
k. Tax Levy Needed	\$14,193,944	\$14,193,944
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.8700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,193,944	\$14,193,944
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,313,915
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,408,260
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,408,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$880,029</u>	
Total Approx. Tax Revenue:	\$13,288,289	
Approx. Tax Levy for Tax Rate Calculation:	\$14,193,944	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.7679	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,651,237	\$14,651,237
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	\$13,317.68	
Number of Homestead/Farmstead Properties	2371	2371
Median Assessed Value of Homestead Properties		\$96,500

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,408,260
Amount of Tax Relief for Homestead Exclusions	<u>\$880,029</u>
Total Approx. Tax Revenue:	\$13,288,289
Approx. Tax Levy for Tax Rate Calculation:	\$14,193,944

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$880,029	Lowering RE Tax Rate	\$0		\$880,029
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$880,029

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	509,291,143	27.8700	14,193,944			93.19768%	
Totals:	509,291,143		14,193,944	880,029 =	13,313,915 X	93.19768% =	12,408,260

	<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	11,417
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 11,417 11,417

	<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%	1,910,000	1,910,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	235,730	235,730
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 2,145,730 2,145,730

Total Act 511, Current Taxes 2,157,147

Act 511 Tax Limit -->	472,044,499 X	12	5,664,534
	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	27.3200	27.8700	2.02%	Yes	5.3%				
	<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	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 103026873 Northgate SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,084,448
1200 Special Programs - Elementary / Secondary	3,837,635
1300 Vocational Education	713,627
1400 Other Instructional Programs - Elementary / Secondary	731,462
1800 Pre-Kindergarten	203,701
Total Instruction	\$16,570,873
2000 Support Services	
2100 Support Services - Students	1,250,624
2200 Support Services - Instructional Staff	1,153,089
2300 Support Services - Administration	1,769,011
2400 Support Services - Pupil Health	316,350
2500 Support Services - Business	588,281
2600 Operation and Maintenance of Plant Services	2,813,290
2700 Student Transportation Services	800,082
2800 Support Services - Central	359,336
2900 Other Support Services	13,849
Total Support Services	\$9,063,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	416,834
3300 Community Services	126,361
3400 Scholarships and Awards	7,500
Total Operation of Non-Instructional Services	\$550,695
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,047,841
Total Facilities Acquisition, Construction and Improvement Services	\$2,047,841
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	323,504
Total Other Expenditures and Financing Uses	\$323,504
Total Estimated Expenditures and Other Financing Uses	\$28,556,825

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,835,291
200 Personnel Services - Employee Benefits	4,021,523
300 Purchased Professional and Technical Services	401,177
400 Purchased Property Services	740
500 Other Purchased Services	506,531
600 Supplies	317,623
800 Other Objects	1,563
Total Regular Programs - Elementary / Secondary	\$11,084,448
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,560,585
200 Personnel Services - Employee Benefits	918,888
300 Purchased Professional and Technical Services	124,420
500 Other Purchased Services	1,218,724
600 Supplies	15,018
Total Special Programs - Elementary / Secondary	\$3,837,635
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	204,928
200 Personnel Services - Employee Benefits	137,298
500 Other Purchased Services	371,301
600 Supplies	100
Total Vocational Education	\$713,627
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	354,140
200 Personnel Services - Employee Benefits	233,689
300 Purchased Professional and Technical Services	140,879
500 Other Purchased Services	1,600
600 Supplies	1,154
Total Other Instructional Programs - Elementary / Secondary	\$731,462
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	123,072
200 Personnel Services - Employee Benefits	76,508
500 Other Purchased Services	600
600 Supplies	3,521
Total Pre-Kindergarten	\$203,701
Total Instruction	\$16,570,873
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	708,050
200 Personnel Services - Employee Benefits	451,465
300 Purchased Professional and Technical Services	57,425
500 Other Purchased Services	6,460
600 Supplies	27,224

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,250,624
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	484,864
200 Personnel Services - Employee Benefits	308,640
300 Purchased Professional and Technical Services	30,338
400 Purchased Property Services	4,209
500 Other Purchased Services	7,957
600 Supplies	307,444
700 Property	8,042
800 Other Objects	1,595
Total Support Services - Instructional Staff	\$1,153,089
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	910,010
200 Personnel Services - Employee Benefits	590,423
300 Purchased Professional and Technical Services	63,838
500 Other Purchased Services	103,938
600 Supplies	60,217
800 Other Objects	40,585
Total Support Services - Administration	\$1,769,011
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	170,693
200 Personnel Services - Employee Benefits	131,959
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	100
600 Supplies	12,598
Total Support Services - Pupil Health	\$316,350
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	268,501
200 Personnel Services - Employee Benefits	159,356
300 Purchased Professional and Technical Services	1,075
400 Purchased Property Services	78,593
500 Other Purchased Services	16,068
600 Supplies	62,590
800 Other Objects	2,098
Total Support Services - Business	\$588,281
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	871,609
200 Personnel Services - Employee Benefits	681,284
300 Purchased Professional and Technical Services	64,948
400 Purchased Property Services	440,701
500 Other Purchased Services	93,069
600 Supplies	528,283
700 Property	115,800
800 Other Objects	17,596
Total Operation and Maintenance of Plant Services	\$2,813,290

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	800,082
Total Student Transportation Services	\$800,082
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	67,014
200 Personnel Services - Employee Benefits	61,332
300 Purchased Professional and Technical Services	104,302
400 Purchased Property Services	47,500
500 Other Purchased Services	30,055
600 Supplies	49,133
Total Support Services - Central	\$359,336
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,849
Total Other Support Services	\$13,849
Total Support Services	\$9,063,912
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	205,580
200 Personnel Services - Employee Benefits	86,698
300 Purchased Professional and Technical Services	21,243
400 Purchased Property Services	6,334
500 Other Purchased Services	58,233
600 Supplies	19,745
700 Property	18,601
800 Other Objects	400
Total Student Activities	\$416,834
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	58,388
200 Personnel Services - Employee Benefits	24,624
300 Purchased Professional and Technical Services	27,981
600 Supplies	15,368
Total Community Services	\$126,361
3400 <u>Scholarships and Awards</u>	
800 Other Objects	7,500
Total Scholarships and Awards	\$7,500
Total Operation of Non-Instructional Services	\$550,695
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,047,841
Total Facilities Acquisition, Construction and Improvement Services	\$2,047,841
Total Facilities Acquisition, Construction and Improvement Services	\$2,047,841
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	84,104
900 Other Uses of Funds	239,400
Total Debt Service / Other Expenditures and Financing Uses	\$323,504
Total Other Expenditures and Financing Uses	\$323,504
TOTAL EXPENDITURES	\$28,556,825

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,000,000	6,000,000
Public Purpose (Expendable) Trust Fund	70,000	67,000
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	\$8,070,000	\$6,067,000
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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	\$8,070,000	\$6,067,000
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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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,000,000	1,900,000
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		
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	\$2,000,000	\$1,900,000
TOTAL INDEBTEDNESS	\$2,000,000	\$1,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,504,646
0850 Unassigned Fund Balance	1,740,671
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,245,317

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,245,317
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