

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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President of the Board - Original Signature Required

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Date

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Secretary of the Board - Original Signature Required

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Date

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Chief School Administrator - Original Signature Required

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Date

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Robert F Geletko

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Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mt Lebanon SD	COUNTY : Allegheny	AUN : 103026402
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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	\$115076207
Ending Unassigned Fund Balance	\$7294550
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.33%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> <b>Mt Lebanon SD</b>	<b>County :</b> <b>Allegheny</b>	<b>AUN Number :</b> <b>103026402</b>
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$2,252,444.11 C x 2%: \$0.00	
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.	For unseen expenses

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	18,771	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	772,314	
0850 Unassigned Fund Balance	6,522,236	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,294,550</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	89,650,793	
7000 Revenue from State Sources	24,844,414	
8000 Revenue from Federal Sources	581,000	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$115,076,207</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$122,370,757</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	74,425,413
6112 Interim Real Estate Taxes	53,945
6113 Public Utility Realty Taxes	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	10,795,284
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	1,491,273
6700 Revenues from LEA Activities	230,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	720,000
6910 Rentals	125,000
6940 Tuition from Patrons	174,000
6990 Refunds and Other Miscellaneous Revenue	215,878
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$89,650,793</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,020,494
7112 Basic Education Funding-Social Security	2,096,863
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	3,189,046
7311 Pupil Transportation Subsidy	175,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7501 PA Accountability Grants	418,618
7820 State Share of Retirement Contributions	9,319,393
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,844,414</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	216,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	260,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$581,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>115,076,207</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,425,413	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$74,425,413	
Approx. Tax Levy for Tax Rate Calculation:	\$76,349,418	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,764,334,810	\$2,764,334,810
b. Real Estate Mills	26.3900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,827,473,143	\$2,827,473,143
d. Assessed Value	\$2,764,280,174	\$2,764,280,174
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$72,950,796	\$72,950,796
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$72,950,796	\$72,950,796
(f Total * g)		
i. Base Mills Subject to Index	26.3900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.48000%	97.48000%
k. Tax Levy Needed	\$76,349,418	\$76,349,418
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.6200	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$76,349,418	\$76,349,418
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$76,349,418
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,425,413
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,425,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$74,425,413	
Approx. Tax Levy for Tax Rate Calculation:	\$76,349,418	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.6567	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$76,450,867	\$76,450,867
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	\$9,087.59	
Number of Homestead/Farmstead Properties	8962	8962
Median Assessed Value of Homestead Properties		\$213,000



Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$74,425,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$74,425,413	
Approx. Tax Levy for Tax Rate Calculation:	\$76,349,418	
	Allegheny	Total

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

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Allegheny	2,764,280,174	27.6200	76,349,418			97.48000%		
<b>Totals:</b>	<b>2,764,280,174</b>		<b>76,349,418</b>	-	0 =	76,349,418 X	97.48000% = 74,425,413	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	45,000	45,000	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>45,000</b>	<b>45,000</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	9,595,284	9,595,284	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,200,000	1,200,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>10,795,284</b>	<b>10,795,284</b>	
<b>Total Act 511, Current Taxes</b>							<b>10,840,284</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>2,827,473,143 X</b>	<b>12</b>	<b>33,929,678</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	26.3900	27.6200	4.67%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		56,231,727
1200 Special Programs - Elementary / Secondary		12,266,559
1300 Vocational Education		410,542
1400 Other Instructional Programs - Elementary / Secondary		417,514
1600 Adult Education Programs		170,002
<b>Total Instruction</b>		<b>\$69,496,344</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		4,861,654
2200 Support Services - Instructional Staff		2,485,871
2300 Support Services - Administration		6,422,868
2400 Support Services - Pupil Health		1,057,035
2500 Support Services - Business		972,608
2600 Operation and Maintenance of Plant Services		10,848,001
2700 Student Transportation Services		2,383,591
2800 Support Services - Central		2,022,946
2900 Other Support Services		81,427
<b>Total Support Services</b>		<b>\$31,136,001</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		2,490,997
3300 Community Services		419,463
<b>Total Operation of Non-Instructional Services</b>		<b>\$2,910,460</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5200 Interfund Transfers - Out		11,533,402
<b>Total Other Expenditures and Financing Uses</b>		<b>\$11,533,402</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$115,076,207</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,730,680
200 Personnel Services - Employee Benefits	20,573,163
300 Purchased Professional and Technical Services	992,169
400 Purchased Property Services	14,310
500 Other Purchased Services	333,574
600 Supplies	1,554,834
700 Property	23,991
800 Other Objects	9,006
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$56,231,727</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,062,779
200 Personnel Services - Employee Benefits	3,674,795
300 Purchased Professional and Technical Services	1,192,240
500 Other Purchased Services	1,126,990
600 Supplies	209,755
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,266,559</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	410,542
<b>Total Vocational Education</b>	<b>\$410,542</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	116,977
200 Personnel Services - Employee Benefits	78,728
300 Purchased Professional and Technical Services	199,180
500 Other Purchased Services	19,160
600 Supplies	3,469
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$417,514</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	77,982
200 Personnel Services - Employee Benefits	71,593
400 Purchased Property Services	10,433
500 Other Purchased Services	6,924
600 Supplies	3,070
<b>Total Adult Education Programs</b>	<b>\$170,002</b>
<b>Total Instruction</b>	<b>\$69,496,344</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,965,938
200 Personnel Services - Employee Benefits	1,817,663
300 Purchased Professional and Technical Services	15,650
600 Supplies	62,403
<b>Total Support Services - Students</b>	<b>\$4,861,654</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,359,378
200 Personnel Services - Employee Benefits	962,744
300 Purchased Professional and Technical Services	5,904
400 Purchased Property Services	1,423
500 Other Purchased Services	20,773
600 Supplies	134,151
800 Other Objects	1,498
<b>Total Support Services - Instructional Staff</b>	<b>\$2,485,871</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,472,976
200 Personnel Services - Employee Benefits	2,235,876
300 Purchased Professional and Technical Services	365,766
500 Other Purchased Services	271,719
600 Supplies	61,555
800 Other Objects	14,976
<b>Total Support Services - Administration</b>	<b>\$6,422,868</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	622,456
200 Personnel Services - Employee Benefits	417,458
300 Purchased Professional and Technical Services	6,759
600 Supplies	10,362
<b>Total Support Services - Pupil Health</b>	<b>\$1,057,035</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	436,998
200 Personnel Services - Employee Benefits	289,707
300 Purchased Professional and Technical Services	8,537
400 Purchased Property Services	180,211
500 Other Purchased Services	5,173
600 Supplies	51,982
<b>Total Support Services - Business</b>	<b>\$972,608</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	4,301,029
200 Personnel Services - Employee Benefits	2,860,925
300 Purchased Professional and Technical Services	491,461
400 Purchased Property Services	1,029,469
500 Other Purchased Services	307,934
600 Supplies	1,801,073
700 Property	54,912
800 Other Objects	1,198
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,848,001</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	464,486
200 Personnel Services - Employee Benefits	270,867
500 Other Purchased Services	1,605,876

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Description	Amount
600 Supplies	42,362
Total Student Transportation Services	\$2,383,591
2800 Support Services - Central	
100 Personnel Services - Salaries	643,387
200 Personnel Services - Employee Benefits	477,312
300 Purchased Professional and Technical Services	355,680
400 Purchased Property Services	8,157
500 Other Purchased Services	11,382
600 Supplies	502,068
800 Other Objects	24,960
Total Support Services - Central	\$2,022,946
2900 Other Support Services	
500 Other Purchased Services	81,427
Total Other Support Services	\$81,427
Total Support Services	\$31,136,001
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,212,683
200 Personnel Services - Employee Benefits	809,543
300 Purchased Professional and Technical Services	157,446
400 Purchased Property Services	19,017
500 Other Purchased Services	55,925
600 Supplies	218,283
800 Other Objects	18,100
Total Student Activities	\$2,490,997
3300 Community Services	
100 Personnel Services - Salaries	233,762
200 Personnel Services - Employee Benefits	175,407
300 Purchased Professional and Technical Services	9,818
600 Supplies	476
Total Community Services	\$419,463
Total Operation of Non-Instructional Services	\$2,910,460
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	11,533,402
Total Interfund Transfers - Out	\$11,533,402
Total Other Expenditures and Financing Uses	\$11,533,402
TOTAL EXPENDITURES	\$115,076,207

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,000,000	6,000,000
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	400,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,000	60,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	50,000	50,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,590,000</b>	<b>\$6,310,000</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,590,000	\$6,310,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	114,350,000	103,061,598
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	2,200,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,500,000	3,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$120,050,000</b>	<b>\$108,761,598</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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	\$120,050,000	\$108,761,598

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$120,050,000	\$108,761,598

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Account Description	Amounts
0810 Nonspendable Fund Balance	18,771
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,294,550
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,294,550
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,313,321