

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Robert F Geletko

(412)344-2099

Extn :

Contact Person

Telephone

Extension

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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	\$115137505
Ending Unassigned Fund Balance	\$7346976
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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)

School District Name : Mt Lebanon SD	County : Allegheny	AUN Number : 103026402
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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
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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.	
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>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
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	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,294,550</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	87,491,458	
7000 Revenue from State Sources	27,063,473	
8000 Revenue from Federal Sources	635,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$115,189,931</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$122,484,481</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,287,902
6113 Public Utility Realty Taxes	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	10,795,283
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	105,000
6940 Tuition from Patrons	174,000
6990 Refunds and Other Miscellaneous Revenue	268,000
REVENUE FROM LOCAL SOURCES	\$87,491,458
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,107,057
7112 Basic Education Funding-Social Security	2,091,931
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	1,509,911
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	2,149,439
7501 PA Accountability Grants	418,618
7820 State Share of Retirement Contributions	9,297,471
REVENUE FROM STATE SOURCES	\$27,063,473
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	270,000
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
REVENUE FROM FEDERAL SOURCES	\$635,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	115,189,931

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,287,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,439</u>	
Total Approx. Tax Revenue:	\$74,437,341	
Approx. Tax Levy for Tax Rate Calculation:	\$76,244,550	
	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	\$2,763,484,956	\$2,763,484,956
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	97.56096%	97.56096%
k. Tax Levy Needed	\$76,244,550	\$76,244,550
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.5900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,244,550	\$76,244,550
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$74,095,111
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,287,902
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,287,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,439</u>	
Total Approx. Tax Revenue:	\$74,437,341	
Approx. Tax Levy for Tax Rate Calculation:	\$76,244,550	
	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)	\$76,428,874	\$76,428,874
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	\$8,699.77	
Number of Homestead/Farmstead Properties	8955	8955
Median Assessed Value of Homestead Properties		\$213,675

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,287,902
Amount of Tax Relief for Homestead Exclusions	<u>\$2,149,439</u>
Total Approx. Tax Revenue:	\$74,437,341
Approx. Tax Levy for Tax Rate Calculation:	\$76,244,550
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,149,439	Lowering RE Tax Rate	\$0	\$2,149,439
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,149,439

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	2,763,484,956	27.5900	76,244,550				97.56096%	
Totals:	2,763,484,956		76,244,550	-	2,149,439	=	74,095,111	X 97.56096% = 72,287,902
				<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
Total Current Act 511 Taxes – Flat Rate Assessments						45,000		45,000
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%	9,595,283		9,595,283
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
Total Current Act 511 Taxes – Proportional Assessments						10,795,283		10,795,283
Total Act 511, Current Taxes								10,840,283
Act 511 Tax Limit -->					2,827,473,143	X	12	33,929,678
					Market Value		Mills	(511 Limit)

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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	27.5900	4.55%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	56,166,676
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
Total Instruction	\$69,431,293
2000 Support Services	
2100 Support Services - Students	4,861,654
2200 Support Services - Instructional Staff	2,486,487
2300 Support Services - Administration	6,522,868
2400 Support Services - Pupil Health	1,057,035
2500 Support Services - Business	972,608
2600 Operation and Maintenance of Plant Services	10,852,496
2700 Student Transportation Services	2,383,591
2800 Support Services - Central	2,044,184
2900 Other Support Services	81,427
Total Support Services	\$31,262,350
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,490,997
3300 Community Services	419,463
Total Operation of Non-Instructional Services	\$2,910,460
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	11,533,402
Total Other Expenditures and Financing Uses	\$11,533,402
Total Estimated Expenditures and Other Financing Uses	\$115,137,505

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,719,944
200 Personnel Services - Employee Benefits	20,518,590
300 Purchased Professional and Technical Services	992,427
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
Total Regular Programs - Elementary / Secondary	\$56,166,676
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$12,266,559
1300 <u>Vocational Education</u>	
500 Other Purchased Services	410,542
Total Vocational Education	\$410,542
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
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
Total Other Instructional Programs - Elementary / Secondary	\$417,514
1600 <u>Adult Education Programs</u>	
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
Total Adult Education Programs	\$170,002
Total Instruction	\$69,431,293
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$4,861,654

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
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	1,500
500 Other Purchased Services	20,773
600 Supplies	134,690
800 Other Objects	1,498
Total Support Services - Instructional Staff	\$2,486,487
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,472,976
200 Personnel Services - Employee Benefits	2,235,876
300 Purchased Professional and Technical Services	465,766
500 Other Purchased Services	271,719
600 Supplies	61,555
800 Other Objects	14,976
Total Support Services - Administration	\$6,522,868
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$1,057,035
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$972,608
2600 <u>Operation and Maintenance of Plant Services</u>	
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	312,429
600 Supplies	1,801,073
700 Property	54,912
800 Other Objects	1,198
Total Operation and Maintenance of Plant Services	\$10,852,496
2700 <u>Student Transportation Services</u>	
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	643,618
200 Personnel Services - Employee Benefits	477,312
300 Purchased Professional and Technical Services	375,000
400 Purchased Property Services	8,260
500 Other Purchased Services	11,897
600 Supplies	503,137
800 Other Objects	24,960
Total Support Services - Central	\$2,044,184
2900 Other Support Services	
500 Other Purchased Services	81,427
Total Other Support Services	\$81,427
Total Support Services	\$31,262,350
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	\$115,137,505

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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		
Total Cash and Short-Term Investments	\$6,590,000	\$6,310,000

<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>
General Fund		
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		
Total General Fund	\$120,050,000	\$108,761,598
Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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>
Investment 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 Investment Trust Fund		
Pension 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 Pension Trust Fund		
Activity 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 Activity Fund		
Other Agency 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 Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 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	7,346,976
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,346,976
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,365,747