
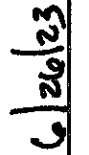
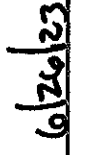



**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredJessica Drylie  
Contact Personjdrylie@moonarea.net  
Email Address  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Date

(412)264-9440

Extn :1124

Telephone

Extension

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

24 PS 6-888

(10/2010)

SCHOOL DISTRICT : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$89691729
Ending Unassigned Fund Balance	\$5407454
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.02%

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 6/26/23
---	-----------------

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 : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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  <i>Amey Stuart</i>	DATE  <i>5/22/23</i>
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA : 103026343    Moon Area SD

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
2000	Act 511 Taxes: 6154 Rate has changed from previous year.  6154 Prior Year Rate: 5.000% 6154 Current Year Rate: 2.500%	There was a error in reporting on the PDE - 2028 in 2022/2023 but the rate has not changed and has been 2.50%
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$50,091.00 Function 2700, Object 200: \$83,650.00	The salaries are offset by a credit from the contracted Transportation company to offset the District's Transportation Coordinator. Therefore, the salary is lower than the benefits
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.	Held for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future salary and benefit increases due to contractual obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future debt payments and unforeseen tax refunds

<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	727,107
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	6,098,287
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,098,287</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	65,439,614
7000 Revenue from State Sources	22,118,451
8000 Revenue from Federal Sources	1,442,831
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$89,000,896</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$107,099,183</u></b>

LEA : 103026343      Moon Area SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	55,975,114
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	6,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	754,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,500
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	185,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$65,439,614</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,653,427
7112 Basic Education Funding-Social Security	1,409,382
7271 Special Education funds for School-Aged Pupils	2,247,731
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	704,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,206,102
7505 Ready to Learn Block Grant	335,009
7820 State Share of Retirement Contributions	6,527,800
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,118,451</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,003
8517 Title IV - 21st Century Schools	25,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	735,000
8749 Other CARES Act Funding	160,828
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,442,831</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>89,000,896</b>

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$55,975,114	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,206,102</u>	
Total Approx. Tax Revenue:	\$57,181,216	
Approx. Tax Levy for Tax Rate Calculation:	\$62,048,617	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,585,942,914	\$2,585,942,914
b. Real Estate Mills	22.6746	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,465,516,433	\$2,465,516,433
d. Assessed Value	\$2,608,663,094	\$2,608,663,094
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$58,635,221	\$58,635,221
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$58,635,221	\$58,635,221
(f Total * g)		
i. Base Mills Subject to Index	22.6746	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$62,048,617	\$62,048,617
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.7856	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,048,617	\$62,048,617
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,842,515
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$55,975,114
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$55,975,114	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,206,102</u>	
Total Approx. Tax Revenue:	\$57,181,216	
Approx. Tax Levy for Tax Rate Calculation:	\$62,048,617	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.7856	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$62,048,617	\$62,048,617
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	\$6,796.96	
Number of Homestead/Farmstead Properties	7460	7460
Median Assessed Value of Homestead Properties		\$168,600



Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$55,975,114
Amount of Tax Relief for Homestead Exclusions	<u>\$1,206,102</u>
Total Approx. Tax Revenue:	\$57,181,216
Approx. Tax Levy for Tax Rate Calculation:	\$62,048,617
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,206,102	Lowering RE Tax Rate	\$0	\$1,206,102
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,206,102

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	2,608,663,094	23.7856	62,048,617				92.00000%		
<b>Totals:</b>				<b>2,608,663,094</b>	<b>62,048,617</b>	-	1,206,102	=	60,842,515 X 92.00000% = 55,975,114
				<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	90,000	90,000		
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>90,000</b>	<b>90,000</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%	5,350,000	5,350,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	875,000	875,000		
6154	Current Act 511 Amusement Taxes			2.500%	0.000%	50,000	50,000		
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>6,275,000</b>	<b>6,275,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>6,365,000</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>2,465,516,433</b>	<b>X</b>	<b>12</b>	<b>29,586,197</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

LEA : 103026343    Moon Area SD

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	22.6746	23.7856	4.90%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes	5.000%	2.500%	-50.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,606,831
1200 Special Programs - Elementary / Secondary	12,196,911
1300 Vocational Education	3,028,268
1400 Other Instructional Programs - Elementary / Secondary	968,582
1500 Nonpublic School Programs	10,000
<b>Total Instruction</b>	<b>\$53,810,592</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,123,019
2200 Support Services - Instructional Staff	3,105,357
2300 Support Services - Administration	4,678,467
2400 Support Services - Pupil Health	946,973
2500 Support Services - Business	713,450
2600 Operation and Maintenance of Plant Services	7,715,075
2700 Student Transportation Services	3,074,241
2800 Support Services - Central	267,553
2900 Other Support Services	75,000
<b>Total Support Services</b>	<b>\$23,699,135</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,626,254
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,626,254</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,555,748
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,555,748</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$89,691,729</b>

LEA : 103026343      Moon Area SD

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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		20,950,226
200 Personnel Services - Employee Benefits		13,538,594
300 Purchased Professional and Technical Services		578,511
400 Purchased Property Services		9,500
500 Other Purchased Services		851,000
600 Supplies		1,280,000
700 Property		395,000
800 Other Objects		4,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$37,606,831</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		5,741,885
200 Personnel Services - Employee Benefits		4,063,026
300 Purchased Professional and Technical Services		637,000
500 Other Purchased Services		1,682,000
600 Supplies		70,000
800 Other Objects		3,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$12,196,911</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		1,324,077
200 Personnel Services - Employee Benefits		831,091
400 Purchased Property Services		7,500
500 Other Purchased Services		784,350
600 Supplies		81,250
<b>Total Vocational Education</b>		<b>\$3,028,268</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		421,225
200 Personnel Services - Employee Benefits		304,007
300 Purchased Professional and Technical Services		47,500
500 Other Purchased Services		180,000
600 Supplies		15,850
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$968,582</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		10,000
<b>Total Nonpublic School Programs</b>		<b>\$10,000</b>
<b>Total Instruction</b>		<b>\$53,810,592</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,598,925
200 Personnel Services - Employee Benefits		952,744
300 Purchased Professional and Technical Services		483,500
500 Other Purchased Services		5,900
600 Supplies		77,200

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,750
<b>Total Support Services - Students</b>	<b>\$3,123,019</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	835,863
200 Personnel Services - Employee Benefits	616,994
300 Purchased Professional and Technical Services	710,500
400 Purchased Property Services	151,000
500 Other Purchased Services	8,000
600 Supplies	480,500
700 Property	300,000
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,105,357</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,462,394
200 Personnel Services - Employee Benefits	1,529,923
300 Purchased Professional and Technical Services	599,500
500 Other Purchased Services	13,250
600 Supplies	44,300
800 Other Objects	29,100
<b>Total Support Services - Administration</b>	<b>\$4,678,467</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	518,548
200 Personnel Services - Employee Benefits	405,225
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	700
600 Supplies	16,000
<b>Total Support Services - Pupil Health</b>	<b>\$946,973</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	308,596
200 Personnel Services - Employee Benefits	243,354
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	16,500
600 Supplies	70,000
800 Other Objects	45,000
<b>Total Support Services - Business</b>	<b>\$713,450</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,867,952
200 Personnel Services - Employee Benefits	2,084,623
300 Purchased Professional and Technical Services	354,200
400 Purchased Property Services	629,500
500 Other Purchased Services	396,300
600 Supplies	1,301,000
700 Property	74,000
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,715,075</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	50,091
200 Personnel Services - Employee Benefits	83,650
500 Other Purchased Services	2,803,500
600 Supplies	137,000
<b>Total Student Transportation Services</b>	<b>\$3,074,241</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	132,975
200 Personnel Services - Employee Benefits	82,578
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	5,500
600 Supplies	39,000
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$267,553</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	75,000
<b>Total Other Support Services</b>	<b>\$75,000</b>
<b>Total   Support Services</b>	<b>\$23,699,135</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	784,460
200 Personnel Services - Employee Benefits	373,494
300 Purchased Professional and Technical Services	95,000
400 Purchased Property Services	57,700
500 Other Purchased Services	106,100
600 Supplies	121,500
700 Property	65,000
800 Other Objects	23,000
<b>Total Student Activities</b>	<b>\$1,626,254</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$1,626,254</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,290,748
900 Other Uses of Funds	5,265,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,555,748</b>
<b>Total   Other Expenditures and Financing Uses</b>	<b>\$10,555,748</b>
<b>TOTAL EXPENDITURES</b>	<b>\$89,691,729</b>

LEA : 103026343     Moon Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	30,500,000	28,750,000
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	3,274,908	3,089,908
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	225,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	255,000	215,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$34,254,908</b>	<b>\$32,254,908</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	\$34,254,908	\$32,254,908

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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	135,000,000	130,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,867,900	1,810,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	32,300,000	32,000,000
0599 Other Noncurrent Liabilities	113,000,000	96,600,000
<b>Total General Fund</b>	<b>\$282,167,900</b>	<b>\$260,410,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	20,000	23,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	450,000	472,000
0599 Other Noncurrent Liabilities	1,472,000	17,150,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,942,000</b>	<b>\$17,645,500</b>
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$284,109,900</b>	<b>\$278,055,500</b>

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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	\$284,109,900	\$278,055,500

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Account Description	Amounts
0810 Nonspendable Fund Balance	727,107
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,000,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	5,407,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,407,454
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,134,561