





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
--	-----------------------	---------------------------

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.

ITEM

AMOUNTS

**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**

\$10,109,429

**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**

\$27,692,713

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$37,802,142

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

<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,825,854</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>27,692,713</b>

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

<b>2022-23 Data</b>		
a. Assessed Value	\$510,348,793	\$510,348,793
b. Real Estate Mills	27.3200	
<b>I. 2023-24 Data</b>		
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
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$13,942,729	\$13,942,729
(a * b)		
<b>2023-24 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.19768%	93.19768%
k. Tax Levy Needed	\$14,193,944	\$14,193,944
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>27.8700</b>	
(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%

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

---

<b>Index Maximums</b>		
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
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
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%

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

<b>Allegheny</b>	<b>Total</b>
------------------	--------------

---

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
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$880,029</b>

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%	
<b>Totals:</b>	<b>509,291,143</b>		<b>14,193,944</b>	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**

<b>Act 511 Tax Limit --&gt;</b>	<b>472,044,499 X</b>	<b>12</b>	<b>5,664,534</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	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

Printed 6/20/2023 12:07:37 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$16,570,873</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$9,063,912</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	416,834
3300 Community Services	126,361
3400 Scholarships and Awards	7,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$550,695</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,047,841
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,047,841</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	323,504
<b>Total Other Expenditures and Financing Uses</b>	<b>\$323,504</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,556,825</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,084,448</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,837,635</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	204,928
200 Personnel Services - Employee Benefits	137,298
500 Other Purchased Services	371,301
600 Supplies	100
<b>Total Vocational Education</b>	<b>\$713,627</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$731,462</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	123,072
200 Personnel Services - Employee Benefits	76,508
500 Other Purchased Services	600
600 Supplies	3,521
<b>Total Pre-Kindergarten</b>	<b>\$203,701</b>
<b>Total Instruction</b>	<b>\$16,570,873</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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

## 2023-2024 Final General Fund Budget

LEA : 103026873 Northgate SD

Printed 6/20/2023 12:07:38 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,250,624</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$1,153,089</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$1,769,011</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$316,350</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$588,281</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,813,290</b>

2023-2024 Final General Fund Budget

LEA : 103026873 Northgate SD

Printed 6/20/2023 12:07:38 PM

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	800,082
<b>Total Student Transportation Services</b>	<b>\$800,082</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$359,336</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,849
<b>Total Other Support Services</b>	<b>\$13,849</b>
<b>Total Support Services</b>	<b>\$9,063,912</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$416,834</b>
<b>3300 <u>Community Services</u></b>	
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
<b>Total Community Services</b>	<b>\$126,361</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	7,500
<b>Total Scholarships and Awards</b>	<b>\$7,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$550,695</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	2,047,841
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,047,841</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,047,841</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	



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

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,070,000</b>	<b>\$6,067,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,070,000</b>	<b>\$6,067,000</b>
-----------------------------------	--------------------	--------------------

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		

<b>Total Short-Term Payables</b>	<b>\$2,000,000</b>	<b>\$1,900,000</b>
----------------------------------	--------------------	--------------------

<b>TOTAL INDEBTEDNESS</b>	<b>\$2,000,000</b>	<b>\$1,900,000</b>
---------------------------	--------------------	--------------------

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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,245,317</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,245,317</b>
--	--------------------