

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/21/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/21/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/21/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/21/2023  
\_\_\_\_\_  
DateJohn P Galvin  
\_\_\_\_\_  
Contact Person(724)356-2218 Extn :3315  
\_\_\_\_\_  
Telephone Extensiongalvinj@avellasd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avella Area SD	COUNTY : Washington	AUN : 101630504
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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	\$12577352
Ending Unassigned Fund Balance	\$851377
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.76%

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 6/21/23
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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> Avella Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101630504
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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> 5/17/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount set aside for unforeseen expenditures totaling less than 1% of total budget, which is an immaterial amount.
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.	Reserved for cash obligations in July and August before real estate tax revenue is received.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount reserved for technology improvements.
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 retirement obligations and athletic activity expenditures.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	300,000	
0840 Assigned Fund Balance	434,200	
0850 Unassigned Fund Balance	1,260,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,994,200</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,341,317	
7000 Revenue from State Sources	7,200,026	
8000 Revenue from Federal Sources	365,476	
9000 Other Financing Sources	266,110	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$12,172,929</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$14,167,129</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,144,854
6114 Payments in Lieu of Current Taxes - State / Local	3,620
6120 Current Per Capita Taxes, Section 679	11,153
6140 Current Act 511 Taxes - Flat Rate Assessments	11,153
6150 Current Act 511 Taxes - Proportional Assessments	522,310
6400 Delinquencies on Taxes Levied / Assessed by the LEA	168,262
6500 Earnings on Investments	106,627
6700 Revenues from LEA Activities	24,465
6800 Revenues from Intermediary Sources / Pass-Through Funds	140,188
6910 Rentals	131,865
6920 Contributions and Donations from Private Sources	9,890
6940 Tuition from Patrons	32,680
6990 Refunds and Other Miscellaneous Revenue	34,250
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,341,317</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,491,129
7112 Basic Education Funding-Social Security	186,856
7160 Tuition for Orphans Subsidy	13,610
7220 Vocational Education	7,454
7271 Special Education funds for School-Aged Pupils	608,409
7311 Pupil Transportation Subsidy	495,010
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,005
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,160
7340 State Property Tax Reduction Allocation	316,986
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	105,057
7820 State Share of Retirement Contributions	902,350
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,200,026</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	112,192
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	16,690
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	35,219
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	175,835

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,520
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,020
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$365,476</b>
<b>OTHER FINANCING SOURCES</b>	
9350 Enterprise Fund Transfers	266,110
<b>OTHER FINANCING SOURCES</b>	<b>\$266,110</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>12,172,929</b>

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,144,854	
Amount of Tax Relief for Homestead Exclusions	<u>\$319,411</u>	
Total Approx. Tax Revenue:	\$3,464,265	
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,410	
	Washington	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$282,096,680	\$282,096,680
b. Real Estate Mills	12.0602	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$250,179,110	\$250,179,110
d. Assessed Value	\$287,314,740	\$287,314,740
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,402,142	\$3,402,142
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,402,142	\$3,402,142
(f Total * g)		
i. Base Mills Subject to Index	12.0602	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.50000%	91.50000%
k. Tax Levy Needed	\$3,756,410	\$3,756,410
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.0742	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,756,410	\$3,756,410
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,436,999
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,144,854
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,144,854	
Amount of Tax Relief for Homestead Exclusions	<u>\$319,411</u>	
Total Approx. Tax Revenue:	\$3,464,265	
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,410	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.7114	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3628	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,652,173	\$3,652,173
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$104,237	\$104,237
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$95,377	\$95,377

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$24,480.00	
Number of Homestead/Farmstead Properties	998	998
Median Assessed Value of Homestead Properties		\$143,300

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,144,854
Amount of Tax Relief for Homestead Exclusions	<u>\$319,411</u>
Total Approx. Tax Revenue:	\$3,464,265
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,410
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$316,986	Lowering RE Tax Rate	\$0	\$316,986
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,425			\$2,425
Amount of Tax Relief from State/Local Sources				\$319,411

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>		
Washington	287,314,740	13.0742	3,756,410				91.50000%		
<b>Totals:</b>	<b>287,314,740</b>		<b>3,756,410</b>	-	319,411	=	3,436,999	X	91.50000% = 3,144,854
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	11,153				
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			\$5.00	\$0.00	11,800	11,153		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
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>11,800</b>	<b>11,153</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%	98,360,000	522,310		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.000%	0.000%	0	0		
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>98,360,000</b>	<b>522,310</b>		
<b>Total Act 511, Current Taxes</b>							<b>533,463</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>250,179,110</b>	<b>X</b>	<b>12</b>	<b>3,002,149</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>									
	Washington	12.0602	13.0742	8.41%	No	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,209,873
1200 Special Programs - Elementary / Secondary	1,573,792
1300 Vocational Education	698,378
1400 Other Instructional Programs - Elementary / Secondary	2,213
<b>Total Instruction</b>	<b>\$7,484,256</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	237,903
2200 Support Services - Instructional Staff	301,677
2300 Support Services - Administration	1,164,834
2400 Support Services - Pupil Health	90,460
2500 Support Services - Business	285,357
2600 Operation and Maintenance of Plant Services	1,036,082
2700 Student Transportation Services	767,758
2900 Other Support Services	6,150
<b>Total Support Services</b>	<b>\$3,890,221</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	492,198
3300 Community Services	1,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$494,098</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	339,949
5200 Interfund Transfers - Out	338,828
5900 Budgetary Reserve	30,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$708,777</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$12,577,352</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		2,723,331
200 Personnel Services - Employee Benefits		2,095,437
300 Purchased Professional and Technical Services		1,000
400 Purchased Property Services		6,776
500 Other Purchased Services		271,952
600 Supplies		110,827
800 Other Objects		550
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$5,209,873</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		576,286
200 Personnel Services - Employee Benefits		441,561
300 Purchased Professional and Technical Services		207,769
500 Other Purchased Services		334,980
600 Supplies		11,879
800 Other Objects		1,317
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$1,573,792</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		213,966
200 Personnel Services - Employee Benefits		165,658
500 Other Purchased Services		292,000
600 Supplies		26,349
800 Other Objects		405
<b>Total Vocational Education</b>		<b>\$698,378</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		750
200 Personnel Services - Employee Benefits		478
500 Other Purchased Services		285
600 Supplies		300
800 Other Objects		400
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$2,213</b>
<b>Total Instruction</b>		<b>\$7,484,256</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		100,415
200 Personnel Services - Employee Benefits		86,518
300 Purchased Professional and Technical Services		42,300
500 Other Purchased Services		2,060
600 Supplies		6,550
800 Other Objects		60
<b>Total Support Services - Students</b>		<b>\$237,903</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		88,022

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	75,918
300	Purchased Professional and Technical Services	38,697
400	Purchased Property Services	7,783
500	Other Purchased Services	11,550
600	Supplies	63,087
700	Property	16,620
<b>Total Support Services - Instructional Staff</b>		<b>\$301,677</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	607,103
200	Personnel Services - Employee Benefits	432,090
300	Purchased Professional and Technical Services	45,715
400	Purchased Property Services	3,696
500	Other Purchased Services	27,496
600	Supplies	36,972
700	Property	1,500
800	Other Objects	10,262
<b>Total Support Services - Administration</b>		<b>\$1,164,834</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	44,700
200	Personnel Services - Employee Benefits	39,789
300	Purchased Professional and Technical Services	4,040
400	Purchased Property Services	752
500	Other Purchased Services	129
600	Supplies	1,050
<b>Total Support Services - Pupil Health</b>		<b>\$90,460</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	179,087
200	Personnel Services - Employee Benefits	85,946
300	Purchased Professional and Technical Services	14,849
400	Purchased Property Services	950
500	Other Purchased Services	3,250
600	Supplies	775
800	Other Objects	500
<b>Total Support Services - Business</b>		<b>\$285,357</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	375,650
200	Personnel Services - Employee Benefits	268,486
300	Purchased Professional and Technical Services	14,870
400	Purchased Property Services	90,476
500	Other Purchased Services	50,155
600	Supplies	230,445
700	Property	6,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,036,082</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	764,508

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<u>Description</u>	<u>Amount</u>
600 Supplies	3,250
<b>Total Student Transportation Services</b>	<b>\$767,758</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,150
<b>Total Other Support Services</b>	<b>\$6,150</b>
<b>Total Support Services</b>	<b>\$3,890,221</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	163,110
200 Personnel Services - Employee Benefits	68,693
300 Purchased Professional and Technical Services	90,470
400 Purchased Property Services	17,575
500 Other Purchased Services	73,058
600 Supplies	37,750
700 Property	35,600
800 Other Objects	5,942
<b>Total Student Activities</b>	<b>\$492,198</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	400
800 Other Objects	1,500
<b>Total Community Services</b>	<b>\$1,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$494,098</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	319,370
900 Other Uses of Funds	20,579
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$339,949</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	338,828
<b>Total Interfund Transfers - Out</b>	<b>\$338,828</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	30,000
<b>Total Budgetary Reserve</b>	<b>\$30,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$708,777</b>
<b>TOTAL EXPENDITURES</b>	<b>\$12,577,352</b>



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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,310,940	2,251,780
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	67,998	50,410
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	51,460	48,520
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,430,398	\$2,350,710

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		

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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	\$2,430,398	\$2,350,710

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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	5,425,000	5,420,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	26,281	31,244
0540 Accumulated Compensated Absences	40,851	42,950
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,492,132</b>	<b>\$5,494,194</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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</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>\$5,492,132</b>	<b>\$5,494,194</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	\$5,492,132	\$5,494,194



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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	438,400
0850 Unassigned Fund Balance	851,377
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,589,777
5900 Budgetary Reserve	30,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,619,777