

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bald Eagle Area SD	County : Centre	AUN Number : 110141003
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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 6-27-23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023



President of the Board - Original Signature Required

6/21/23

Date



Secretary of the Board - Original Signature Required

06/21/23

Date



Chief School Administrator - Original Signature Required

06-21-2023

Date

David M Piper

Contact Person

(814)355-5516

Extn :

Telephone

Extension

David.piper@beasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bald Eagle Area SD	COUNTY : Centre	AUN : 110141003
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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	\$37659221
Ending Unassigned Fund Balance	\$4285893
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.38%

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 06-21-2023
--	--------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

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SIGNATURE OF SUPERINTENDENT 	DATE 06-21-2023
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DUE DATE: AUGUST 15, 2023

Val Number	Description	Justification
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00 . Provide a justification.	This is for tuition reimbursement for Federal Program teachers
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00	This is for tuition reimbursement fort Federal program Teachers
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$20,651.00 Function 2900, Object 200: \$31,911.00	total costs of health care benefits exceeds cost of salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We will likely have a carryover in ESSER funding, along with anticipated increases in utility costs etc. Fund Balance will negate our need to raise taxes if needed
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.	We will likely have a carryover in ESSER funding, along with anticipated increases in utility costs etc. Fund Balance will negate our need to raise taxes if needed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Compensated Absences fund
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	OPEB and PSERS rate increase fund.

<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	60,822	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,985,427	
0840 Assigned Fund Balance	10,192,250	
0850 Unassigned Fund Balance	4,810,062	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,987,739</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,773,847	
7000 Revenue from State Sources	17,821,931	
8000 Revenue from Federal Sources	1,539,274	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$37,135,052</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,122,791</u>

LEA : 110141003 Bald Eagle Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,390,009
6112 Interim Real Estate Taxes	48,241
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	142,000
6120 Current Per Capita Taxes, Section 679	39,325
6130 Current Taxpayer Relief Taxes - Proportional Assessments	2,755,611
6140 Current Act 511 Taxes - Flat Rate Assessments	62,750
6150 Current Act 511 Taxes - Proportional Assessments	3,319,389
6400 Delinquencies on Taxes Levied / Assessed by the LEA	453,015
6500 Earnings on Investments	44,000
6700 Revenues from LEA Activities	52,498
6800 Revenues from Intermediary Sources / Pass-Through Funds	373,572
6910 Rentals	14,550
6920 Contributions and Donations from Private Sources	3,562
6990 Refunds and Other Miscellaneous Revenue	58,825
REVENUE FROM LOCAL SOURCES	\$17,773,847
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,673,837
7112 Basic Education Funding-Social Security	480,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,631,131
7311 Pupil Transportation Subsidy	1,337,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,002,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	922,550
7501 PA Accountability Grants	30,000
7505 Ready to Learn Block Grant	310,813
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	150
7820 State Share of Retirement Contributions	2,300,000
REVENUE FROM STATE SOURCES	\$17,821,931
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	288,043

LEA : 110141003 Bald Eagle Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	104,731
8517 Title IV - 21st Century Schools	6,500
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	40,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000
REVENUE FROM FEDERAL SOURCES	\$1,539,274
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,135,052

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,390,009	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,678,161</u>	
Total Approx. Tax Revenue:	\$14,068,170	
Approx. Tax Levy for Tax Rate Calculation:	\$14,811,403	
	Centre	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$237,647,960	\$237,647,960
b. Real Estate Mills	61.9800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$714,957,422	\$714,957,422
d. Assessed Value	\$238,970,680	\$238,970,680
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,729,421	\$14,729,421
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$14,729,421	\$14,729,421
(f Total * g)		
i. Base Mills Subject to Index	61.9800	
(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	93.32420%	93.32420%
k. Tax Levy Needed	\$14,811,403	\$14,811,403
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	61.9800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,811,403	\$14,811,403
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,133,242
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,390,009
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
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Amount of Tax Relief for Homestead Exclusions	<u>\$3,678,161</u>	
Total Approx. Tax Revenue:	\$14,068,170	
Approx. Tax Levy for Tax Rate Calculation:	\$14,811,403	
	Centre	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	65.3889	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,626,030	\$15,626,030
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	\$14,662.00	
Number of Homestead/Farmstead Properties	4048	4048
Median Assessed Value of Homestead Properties		\$35,475

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,390,009
Amount of Tax Relief for Homestead Exclusions	<u>\$3,678,161</u>
Total Approx. Tax Revenue:	\$14,068,170
Approx. Tax Levy for Tax Rate Calculation:	\$14,811,403

	Centre		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$2,755,611	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$922,550	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$3,678,161

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>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>										
Centre	238,970,680	61.9800	14,811,403				93.32420%						
Totals:				238,970,680	14,811,403	-	3,678,161	=	11,133,242	X	93.32420%	=	10,390,009
				<u>Rate</u>						<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00						39,325			
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>						
6131	Current Act 1 Earned Income Taxes			1.000%	0.000%	2,755,611	2,755,611						
Total Current Taxpayer Relief Taxes – Proportional Assessments									2,755,611	2,755,611			
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	37,750	37,750						
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	25,000	25,000						
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									62,750	62,750			
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			1.050%	0.000%	3,069,389	3,069,389						
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0						
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000						
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									3,319,389	3,319,389			
Total Act 511, Current Taxes										3,382,139			
Act 511 Tax Limit -->				714,957,422					X	12	8,579,489		
				Market Value						Mills	(511 Limit)		

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> Centre	61.9800	61.9800	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	1.000%	1.000%	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 110141003 Bald Eagle Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,768,627
1200 Special Programs - Elementary / Secondary	3,916,098
1300 Vocational Education	701,452
1400 Other Instructional Programs - Elementary / Secondary	492,283
1500 Nonpublic School Programs	2,000
Total Instruction	\$18,880,460
2000 Support Services	
2100 Support Services - Students	1,593,471
2200 Support Services - Instructional Staff	2,025,499
2300 Support Services - Administration	1,858,747
2400 Support Services - Pupil Health	437,346
2500 Support Services - Business	511,118
2600 Operation and Maintenance of Plant Services	3,025,069
2700 Student Transportation Services	1,907,300
2800 Support Services - Central	1,056,230
2900 Other Support Services	52,562
Total Support Services	\$12,467,342
3000 Operation of Non-Instructional Services	
3200 Student Activities	653,945
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$659,945
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,151,474
5900 Budgetary Reserve	3,500,000
Total Other Expenditures and Financing Uses	\$5,651,474
Total Estimated Expenditures and Other Financing Uses	\$37,659,221

LEA : 110141003 Bald Eagle Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,436,713
200 Personnel Services - Employee Benefits		4,891,268
300 Purchased Professional and Technical Services		415,000
400 Purchased Property Services		1,863
500 Other Purchased Services		591,668
600 Supplies		414,265
800 Other Objects		17,850
Total Regular Programs - Elementary / Secondary		\$13,768,627
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,656,584
200 Personnel Services - Employee Benefits		1,406,335
300 Purchased Professional and Technical Services		68,564
400 Purchased Property Services		390
500 Other Purchased Services		748,750
600 Supplies		35,475
Total Special Programs - Elementary / Secondary		\$3,916,098
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		332,163
200 Personnel Services - Employee Benefits		175,194
300 Purchased Professional and Technical Services		2,500
500 Other Purchased Services		165,370
600 Supplies		23,025
800 Other Objects		3,200
Total Vocational Education		\$701,452
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		233,475
200 Personnel Services - Employee Benefits		112,808
300 Purchased Professional and Technical Services		750
500 Other Purchased Services		145,250
Total Other Instructional Programs - Elementary / Secondary		\$492,283
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		2,000
Total Nonpublic School Programs		\$2,000
Total Instruction		\$18,880,460
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		948,462
200 Personnel Services - Employee Benefits		595,942
300 Purchased Professional and Technical Services		35,000
500 Other Purchased Services		2,667
600 Supplies		10,500
800 Other Objects		900

LEA : 110141003 Bald Eagle Area SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,593,471
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,014,690
200 Personnel Services - Employee Benefits	664,164
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	49,250
500 Other Purchased Services	34,695
600 Supplies	244,750
700 Property	8,000
800 Other Objects	950
Total Support Services - Instructional Staff	\$2,025,499
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,142,820
200 Personnel Services - Employee Benefits	573,382
300 Purchased Professional and Technical Services	85,870
500 Other Purchased Services	26,750
600 Supplies	14,275
800 Other Objects	15,650
Total Support Services - Administration	\$1,858,747
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	211,462
200 Personnel Services - Employee Benefits	209,734
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	500
500 Other Purchased Services	1,800
600 Supplies	7,850
800 Other Objects	200
Total Support Services - Pupil Health	\$437,346
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	253,361
200 Personnel Services - Employee Benefits	194,907
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	13,150
600 Supplies	27,200
800 Other Objects	22,000
Total Support Services - Business	\$511,118
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,147,428
200 Personnel Services - Employee Benefits	845,661
300 Purchased Professional and Technical Services	57,250
400 Purchased Property Services	168,180
500 Other Purchased Services	114,150
600 Supplies	632,400
700 Property	60,000
Total Operation and Maintenance of Plant Services	\$3,025,069

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,880,600
600 Supplies	25,700
Total Student Transportation Services	\$1,907,300
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	5,000
300 Purchased Professional and Technical Services	34,630
500 Other Purchased Services	6,400
600 Supplies	1,010,000
800 Other Objects	200
Total Support Services - Central	\$1,056,230
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	20,651
200 Personnel Services - Employee Benefits	31,911
Total Other Support Services	\$52,562
Total Support Services	\$12,467,342
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	333,226
200 Personnel Services - Employee Benefits	84,914
300 Purchased Professional and Technical Services	93,000
400 Purchased Property Services	18,000
500 Other Purchased Services	43,150
600 Supplies	64,000
800 Other Objects	17,655
Total Student Activities	\$653,945
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$659,945
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	226,474
900 Other Uses of Funds	1,925,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,151,474
5900 <u>Budgetary Reserve</u>	
800 Other Objects	3,500,000
Total Budgetary Reserve	\$3,500,000
Total Other Expenditures and Financing Uses	\$5,651,474
TOTAL EXPENDITURES	\$37,659,221

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	18,279,000	17,178,000
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	3,200,000	3,500,000
Other Capital Projects Fund	80,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	500,000
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 Cash and Short-Term Investments	\$22,159,000	\$21,178,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	18,279,000	1,717,800
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	3,200,000	3,500,000
Other Capital Projects Fund	80,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	500,000
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	\$22,159,000	\$5,717,800
TOTAL CASH AND INVESTMENTS	\$44,318,000	\$26,895,800

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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	13,605,964	11,400,662
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	\$13,605,964	\$11,400,662
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$13,605,964	\$11,400,662

<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	\$13,605,964	\$11,400,662

Account Description	Amounts
0810 Nonspendable Fund Balance	60,822
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,985,427
0840 Assigned Fund Balance	10,192,250
0850 Unassigned Fund Balance	4,285,893
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,463,570
5900 Budgetary Reserve	3,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,024,392