

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 Required

Gregory Gates

Contact Person

gpgates@blwd.k12.pa.us

Email Address



Date

6/13/2023

Date



Date

(814)742-2271

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellwood-Antis SD	COUNTY : Blair	AUN : 108071003
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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	\$20686052
Ending Unassigned Fund Balance	\$255063
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.23%

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 6/13/2023
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bellwood-Antis SD	County : Blair	AUN Number : 108071003
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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 6/13/2023
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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.	Budgetary reserve to be used for unexpected expenditures throughout the school year.
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.	Accumulation of funds to be used for unexpected expenditure increases.
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 fund balance is for future curriculum & technology purchases.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	193,966	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,463,823	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,657,789</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,581,864	
7000 Revenue from State Sources	11,983,268	
8000 Revenue from Federal Sources	480,054	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$20,045,186</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,702,975</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,614,428
6113 Public Utility Realty Taxes	6,414
6114 Payments in Lieu of Current Taxes - State / Local	17,043
6120 Current Per Capita Taxes, Section 679	14,644
6140 Current Act 511 Taxes - Flat Rate Assessments	52,035
6150 Current Act 511 Taxes - Proportional Assessments	1,050,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	311,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	66,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$7,581,864
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,360,901
7220 Vocational Education	82,468
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	883,985
7311 Pupil Transportation Subsidy	489,325
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	204,742
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,200
7340 State Property Tax Reduction Allocation	454,062
7360 Safe Schools	100,240
7505 Ready to Learn Block Grant	206,209
7810 State Share of Social Security and Medicare Taxes	400,341
7820 State Share of Retirement Contributions	1,779,295
REVENUE FROM STATE SOURCES	\$11,983,268
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	196,460
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,708
8516 Title III - Language Instruction for English Learners and Immigrant Students	14,886
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	143,000
8751 ARP ESSER Learning Loss	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
REVENUE FROM FEDERAL SOURCES	\$480,054
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,045,186

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,614,428	
Amount of Tax Relief for Homestead Exclusions	<u>\$454,062</u>	
Total Approx. Tax Revenue:	\$6,068,490	
Approx. Tax Levy for Tax Rate Calculation:	\$6,363,986	
	Blair	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$612,093,000	\$612,093,000
b. Real Estate Mills	9.7673	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$488,332,000	\$488,332,000
d. Assessed Value	\$616,426,400	\$616,426,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,978,496	\$5,978,496
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,978,496	\$5,978,496
(f Total * g)		
i. Base Mills Subject to Index	9.7673	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$6,363,986	\$6,363,986
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	10.3240	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,363,986	\$6,363,986
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,909,924
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,614,428
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,614,428	
Amount of Tax Relief for Homestead Exclusions	<u>\$454,062</u>	
Total Approx. Tax Revenue:	\$6,068,490	
Approx. Tax Levy for Tax Rate Calculation:	\$6,363,986	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.3240	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,363,986	\$6,363,986
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	\$20,707.00	
Number of Homestead/Farmstead Properties	2118	2118
Median Assessed Value of Homestead Properties		\$146,700

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,614,428	
Amount of Tax Relief for Homestead Exclusions	<u>\$454,062</u>	
Total Approx. Tax Revenue:	\$6,068,490	
Approx. Tax Levy for Tax Rate Calculation:	\$6,363,986	
	Blair	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$454,062	Lowering RE Tax Rate	\$0	\$454,062
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$454,062

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>		
Blair	616,426,400	10.3240	6,363,986				95.00000%		
Totals:				616,426,400	6,363,986	-	454,062	=	5,909,924 X
							95.00000%	=	5,614,428
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					14,644
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	14,365	14,365		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	20,000	20,000		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	17,000	17,000		
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			\$40.00	\$0.00	670	670		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments				52,035				52,035	
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%	950,000	950,000		
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	100,000	100,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0		
Total Current Act 511 Taxes – Proportional Assessments				1,050,000				1,050,000	
Total Act 511, Current Taxes								1,102,035	
Act 511 Tax Limit -->				488,332,000 X		12		5,859,984	
				Market Value		Mills		(511 Limit)	

LEA : 108071003 Bellwood-Antis 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	Current Real Estate Taxes									
	Blair	9.7673	10.3240	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6144	Current Act 511 Trailer Taxes					5.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$40.00	\$40.00	0.00%	Yes	5.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.7%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes					5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6154	Current Act 511 Amusement Taxes					5.7%				
6155	Current Act 511 Business Privilege Taxes					5.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.7%				
6157	Current Act 511 Mercantile Taxes					5.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,167,951
1200 Special Programs - Elementary / Secondary	2,224,205
1300 Vocational Education	549,777
1400 Other Instructional Programs - Elementary / Secondary	75,555
Total Instruction	\$12,017,488
2000 Support Services	
2100 Support Services - Students	617,086
2200 Support Services - Instructional Staff	1,220,512
2300 Support Services - Administration	1,267,602
2400 Support Services - Pupil Health	271,232
2500 Support Services - Business	338,529
2600 Operation and Maintenance of Plant Services	1,900,072
2700 Student Transportation Services	752,206
2800 Support Services - Central	72,429
2900 Other Support Services	4,500
Total Support Services	\$6,444,168
3000 Operation of Non-Instructional Services	
3200 Student Activities	661,236
3300 Community Services	13,360
Total Operation of Non-Instructional Services	\$674,596
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,449,800
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,549,800
Total Estimated Expenditures and Other Financing Uses	\$20,686,052

LEA : 108071003 Bellwood-Antis SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,002,115
200 Personnel Services - Employee Benefits	3,390,665
300 Purchased Professional and Technical Services	82,900
400 Purchased Property Services	16,700
500 Other Purchased Services	361,765
600 Supplies	312,626
700 Property	1,000
800 Other Objects	180
Total Regular Programs - Elementary / Secondary	\$9,167,951
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,114,524
200 Personnel Services - Employee Benefits	685,381
300 Purchased Professional and Technical Services	248,500
400 Purchased Property Services	1,000
500 Other Purchased Services	138,200
600 Supplies	36,600
Total Special Programs - Elementary / Secondary	\$2,224,205
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	48,887
400 Purchased Property Services	800
500 Other Purchased Services	430,665
600 Supplies	6,425
Total Vocational Education	\$549,777
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,500
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	450
500 Other Purchased Services	9,950
600 Supplies	2,155
Total Other Instructional Programs - Elementary / Secondary	\$75,555
Total Instruction	\$12,017,488
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	289,841
200 Personnel Services - Employee Benefits	190,583
300 Purchased Professional and Technical Services	112,731
400 Purchased Property Services	200
500 Other Purchased Services	2,625
600 Supplies	19,715
800 Other Objects	1,391

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$617,086
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	478,610
200 Personnel Services - Employee Benefits	335,797
300 Purchased Professional and Technical Services	242,088
400 Purchased Property Services	10,400
500 Other Purchased Services	6,410
600 Supplies	142,842
700 Property	2,200
800 Other Objects	2,165
Total Support Services - Instructional Staff	\$1,220,512
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	644,638
200 Personnel Services - Employee Benefits	443,666
300 Purchased Professional and Technical Services	103,918
400 Purchased Property Services	700
500 Other Purchased Services	35,680
600 Supplies	15,750
700 Property	100
800 Other Objects	23,150
Total Support Services - Administration	\$1,267,602
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	99,898
200 Personnel Services - Employee Benefits	64,321
300 Purchased Professional and Technical Services	89,234
400 Purchased Property Services	4,416
500 Other Purchased Services	100
600 Supplies	13,129
800 Other Objects	134
Total Support Services - Pupil Health	\$271,232
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	179,807
200 Personnel Services - Employee Benefits	128,972
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,250
600 Supplies	11,000
800 Other Objects	12,500
Total Support Services - Business	\$338,529
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	650,969
200 Personnel Services - Employee Benefits	455,828
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	157,500
500 Other Purchased Services	154,300
600 Supplies	449,775

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<u>Description</u>	<u>Amount</u>
700 Property	5,000
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,900,072
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,727
200 Personnel Services - Employee Benefits	2,484
300 Purchased Professional and Technical Services	2,400
500 Other Purchased Services	739,595
600 Supplies	2,000
Total Student Transportation Services	\$752,206
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	43,160
200 Personnel Services - Employee Benefits	26,769
300 Purchased Professional and Technical Services	1,500
600 Supplies	1,000
Total Support Services - Central	\$72,429
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,500
Total Other Support Services	\$4,500
Total Support Services	\$6,444,168
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	308,608
200 Personnel Services - Employee Benefits	119,694
300 Purchased Professional and Technical Services	59,315
400 Purchased Property Services	6,150
500 Other Purchased Services	87,700
600 Supplies	56,885
700 Property	1,744
800 Other Objects	21,140
Total Student Activities	\$661,236
3300 <u>Community Services</u>	
500 Other Purchased Services	3,360
800 Other Objects	10,000
Total Community Services	\$13,360
Total Operation of Non-Instructional Services	\$674,596
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	308,542
900 Other Uses of Funds	1,141,258
Total Debt Service / Other Expenditures and Financing Uses	\$1,449,800
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,549,800
TOTAL EXPENDITURES	\$20,686,052

LEA : 108071003 Bellwood-Antis SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	191,351	75,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	70,000	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,761,351	\$1,595,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,761,351	\$1,595,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	11,350,000	10,370,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	551,260	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,021,930	
0599 Other Noncurrent Liabilities	20,797,869	
Total General Fund	\$35,721,059	\$10,370,000
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	\$35,721,059	\$10,370,000

<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	\$35,721,059	\$10,370,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	761,860
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	255,063
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,016,923
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,116,923