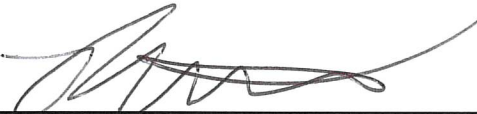


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023



President of the Board - Original Signature Required6-27-23

Date

Secretary of the Board - Original Signature Required6-27-23

Date

Chief School Administrator - Original Signature Required6-27-23

Date

L. Douglas McCausland

Contact Person

(412)854-8424

Extn : _____

Telephone_____
Extension

mccausland.doug@bphawks.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bethel Park SD	COUNTY : Allegheny	AUN : 103021252
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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	\$108120235
Ending Unassigned Fund Balance	\$6083335
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.62%

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 6-27-23
---	-----------------

DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bethel Park SD	County : Allegheny	AUN Number : 103021252
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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
---	----------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$326,215.00 Function 2900, Object 200: \$0.00 . Provide a justification.	This amount represents severance payments due to retirees. Payments are not eligible for PSERS and amounts are paid to a 403(b) plan and are not subject to FICA and other payroll taxes.
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 is used for unanticipated expenditures that may occur during the fiscal year due to student enrollment or unforeseen emergencies.
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.	Unassigned fund balance is used for one time expenditures that may occur in the fiscal year.
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 allocated to retiree severances and benefit payments as well as upcoming capital projects that have been planned by the district.
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 fund balance has been allocated for the purchase of band uniforms in the near future.

<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	1,049,571	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	17,393,908	
0840 Assigned Fund Balance	45,000	
0850 Unassigned Fund Balance	6,149,759	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$23,588,667</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	71,537,959	
7000 Revenue from State Sources	26,881,640	
8000 Revenue from Federal Sources	2,275,530	
9000 Other Financing Sources	463,682	
Total Estimated Revenues And Other Financing Sources		<u>\$101,158,811</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$124,747,478</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	60,087,386
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	57,000
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	4,000
6150 Current Act 511 Taxes - Proportional Assessments	6,954,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,219,000
6500 Earnings on Investments	1,375,000
6700 Revenues from LEA Activities	270,260
6800 Revenues from Intermediary Sources / Pass-Through Funds	788,813
6910 Rentals	275,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	90,000
6990 Refunds and Other Miscellaneous Revenue	249,500
REVENUE FROM LOCAL SOURCES	\$71,537,959
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,137,130
7112 Basic Education Funding-Social Security	1,729,619
7271 Special Education funds for School-Aged Pupils	3,212,348
7311 Pupil Transportation Subsidy	813,871
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	584,947
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	2,143,154
7505 Ready to Learn Block Grant	505,751
7820 State Share of Retirement Contributions	7,666,820
REVENUE FROM STATE SOURCES	\$26,881,640
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	270,758
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	77,414
8517 Title IV - 21st Century Schools	21,245
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,532
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	977,555
8751 ARP ESSER Learning Loss	126,851
8752 ARP ESSER Summer Programs	26,417

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	26,417
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	681,341
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$2,275,530
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	448,682
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	10,000
OTHER FINANCING SOURCES	\$463,682
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	101,158,811

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$60,087,386	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,143,154</u>	
Total Approx. Tax Revenue:	\$62,230,540	
Approx. Tax Levy for Tax Rate Calculation:	\$64,002,355	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,639,273,350	\$2,639,273,350
b. Real Estate Mills	23.4281	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,489,055,344	\$2,489,055,344
d. Assessed Value	\$2,606,744,500	\$2,606,744,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$61,833,160	\$61,833,160
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$61,833,160	\$61,833,160
(f Total * g)		
i. Base Mills Subject to Index	23.4281	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.13573%	97.13573%
k. Tax Levy Needed	\$64,002,355	\$64,002,355
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.5526	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$64,002,355	\$64,002,355
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$61,859,201
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$60,087,386
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$60,087,386	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,143,154</u>	
Total Approx. Tax Revenue:	\$62,230,540	
Approx. Tax Levy for Tax Rate Calculation:	\$64,002,355	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5526	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$64,002,355	\$64,002,355
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	\$8,716.60	
Number of Homestead/Farmstead Properties	10014	10014
Median Assessed Value of Homestead Properties		\$154,100

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$60,087,386
Amount of Tax Relief for Homestead Exclusions	<u>\$2,143,154</u>
Total Approx. Tax Revenue:	\$62,230,540
Approx. Tax Levy for Tax Rate Calculation:	\$64,002,355
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,143,154	Lowering RE Tax Rate	\$0	\$2,143,154
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,143,154

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Allegheny	2,606,744,500	24.5526	64,002,355				97.13573%		
Totals:				2,606,744,500	64,002,355	-	2,143,154	=	61,859,201 X 97.13573% = 60,087,386
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$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			\$50.00	\$0.00	4,000	4,000		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						4,000	4,000		
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%	6,154,000	6,154,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	800,000	800,000		
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						6,954,000	6,954,000		
Total Act 511, Current Taxes							6,958,000		
Act 511 Tax Limit -->				2,489,055,344 X		12	29,868,664		
				Market Value		Mills	(511 Limit)		

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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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	23.4281	24.5526	4.80%	Yes	4.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$50.00	\$50.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	45,454,399
1200 Special Programs - Elementary / Secondary	15,524,204
1300 Vocational Education	755,000
1400 Other Instructional Programs - Elementary / Secondary	255,257
1500 Nonpublic School Programs	26,282
Total Instruction	\$62,015,142
2000 Support Services	
2100 Support Services - Students	2,474,228
2200 Support Services - Instructional Staff	2,441,648
2300 Support Services - Administration	4,682,905
2400 Support Services - Pupil Health	1,200,398
2500 Support Services - Business	808,349
2600 Operation and Maintenance of Plant Services	8,356,779
2700 Student Transportation Services	4,069,178
2800 Support Services - Central	2,832,638
2900 Other Support Services	399,253
Total Support Services	\$27,265,376
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,790,230
3300 Community Services	188,500
Total Operation of Non-Instructional Services	\$1,978,730
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	52,000
Total Facilities Acquisition, Construction and Improvement Services	\$52,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,588,987
5200 Interfund Transfers - Out	5,120,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$16,808,987
Total Estimated Expenditures and Other Financing Uses	\$108,120,235

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,790,808
200 Personnel Services - Employee Benefits	16,753,394
300 Purchased Professional and Technical Services	1,074,144
400 Purchased Property Services	93,025
500 Other Purchased Services	846,603
600 Supplies	823,123
700 Property	56,923
800 Other Objects	16,379
Total Regular Programs - Elementary / Secondary	\$45,454,399
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,055,437
200 Personnel Services - Employee Benefits	4,685,220
300 Purchased Professional and Technical Services	1,750,236
500 Other Purchased Services	1,981,495
600 Supplies	48,066
800 Other Objects	3,750
Total Special Programs - Elementary / Secondary	\$15,524,204
1300 <u>Vocational Education</u>	
500 Other Purchased Services	755,000
Total Vocational Education	\$755,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,600
200 Personnel Services - Employee Benefits	1,090
300 Purchased Professional and Technical Services	225,150
600 Supplies	26,417
Total Other Instructional Programs - Elementary / Secondary	\$255,257
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	26,282
Total Nonpublic School Programs	\$26,282
Total Instruction	\$62,015,142
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,096,310
200 Personnel Services - Employee Benefits	649,616
300 Purchased Professional and Technical Services	683,035
400 Purchased Property Services	200
500 Other Purchased Services	955
600 Supplies	10,722
800 Other Objects	33,390
Total Support Services - Students	\$2,474,228
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,252,251
200 Personnel Services - Employee Benefits	763,371
300 Purchased Professional and Technical Services	110,940
500 Other Purchased Services	20,470
600 Supplies	294,101
800 Other Objects	515
Total Support Services - Instructional Staff	\$2,441,648
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,285,339
200 Personnel Services - Employee Benefits	1,684,542
300 Purchased Professional and Technical Services	548,000
400 Purchased Property Services	500
500 Other Purchased Services	20,600
600 Supplies	66,685
800 Other Objects	77,239
Total Support Services - Administration	\$4,682,905
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	565,474
200 Personnel Services - Employee Benefits	496,608
300 Purchased Professional and Technical Services	118,300
400 Purchased Property Services	300
500 Other Purchased Services	100
600 Supplies	19,616
Total Support Services - Pupil Health	\$1,200,398
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	444,361
200 Personnel Services - Employee Benefits	314,288
300 Purchased Professional and Technical Services	29,500
500 Other Purchased Services	2,000
600 Supplies	12,000
800 Other Objects	6,200
Total Support Services - Business	\$808,349
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,981,182
200 Personnel Services - Employee Benefits	2,214,407
300 Purchased Professional and Technical Services	95,132
400 Purchased Property Services	737,600
500 Other Purchased Services	405,359
600 Supplies	1,751,099
700 Property	172,000
Total Operation and Maintenance of Plant Services	\$8,356,779
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,021,202
200 Personnel Services - Employee Benefits	1,337,100
300 Purchased Professional and Technical Services	16,280

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	29,840
500 Other Purchased Services	103,267
600 Supplies	558,864
800 Other Objects	2,625
Total Student Transportation Services	\$4,069,178
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	769,480
200 Personnel Services - Employee Benefits	504,664
300 Purchased Professional and Technical Services	33,800
400 Purchased Property Services	72,115
500 Other Purchased Services	16,800
600 Supplies	752,267
700 Property	678,382
800 Other Objects	5,130
Total Support Services - Central	\$2,832,638
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	326,215
500 Other Purchased Services	73,038
Total Other Support Services	\$399,253
Total Support Services	\$27,265,376
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	969,153
200 Personnel Services - Employee Benefits	422,410
300 Purchased Professional and Technical Services	92,524
400 Purchased Property Services	41,500
500 Other Purchased Services	35,770
600 Supplies	170,103
700 Property	34,000
800 Other Objects	24,770
Total Student Activities	\$1,790,230
3300 <u>Community Services</u>	
500 Other Purchased Services	161,500
600 Supplies	2,000
800 Other Objects	25,000
Total Community Services	\$188,500
Total Operation of Non-Instructional Services	\$1,978,730
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	22,000
700 Property	20,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$52,000
Total Facilities Acquisition, Construction and Improvement Services	\$52,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,367,944
900 Other Uses of Funds	5,221,043
Total Debt Service / Other Expenditures and Financing Uses	\$11,588,987
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,120,000
Total Interfund Transfers - Out	\$5,120,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$16,808,987
TOTAL EXPENDITURES	\$108,120,235

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	12,500,943	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	24,870,000	4,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,239,000	6,092,230
Debt Service Fund		
Food Service / Cafeteria Operations Fund	240,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	187,829	187,829
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,037,772	\$22,360,059

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	22,581,300	25,581,300
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	\$22,581,300	\$25,581,300
TOTAL CASH AND INVESTMENTS	\$62,619,072	\$47,941,359

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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	103,690,253	158,690,253
0520 Extended-Term Financing Agreements Payable	797,500	882,547
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	4,385,099	4,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,071,626	24,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$135,944,478	\$188,822,800
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		

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<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		

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<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	\$135,944,478	\$188,822,800

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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	\$135,944,478	\$188,822,800

Account Description	Amounts
0810 Nonspendable Fund Balance	1,049,571
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,498,908
0840 Assigned Fund Balance	45,000
0850 Unassigned Fund Balance	6,083,335
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,627,243
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,776,814