

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Amendville

President of the Board - Original Signature Required

5/24/23

Date

Bethany Peracchino

Secretary of the Board - Original Signature Required

5/24/23

Date

[Signature]

Chief School Administrator - Original Signature Required

5/24/23

Date

BETHANY R PERACCHINO

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blacklick Valley SD	COUNTY : Cambria	AUN : 108110603
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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	\$15376392
Ending Unassigned Fund Balance	\$1425459
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.27%

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 5/24/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Blacklick Valley SD	County : Cambria	AUN Number : 108110603
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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 Angelina Miller	DATE 4/20/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is a reserve account for additional expenses that could be needed over the upcoming year. Some examples are building maintenance issues that could arise and additional technology 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.	Fund Balance will be utilized for future years PSERS payments and expenses resulting from the pandemic after the Federal money has been utilized.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,099,274	
7000 Revenue from State Sources	8,832,736	
8000 Revenue from Federal Sources	2,369,841	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,301,851</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,801,851</u>

LEA : 108110603 Blacklick Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,259,154
6113 Public Utility Realty Taxes	1,783
6114 Payments in Lieu of Current Taxes - State / Local	6,200
6120 Current Per Capita Taxes, Section 679	8,892
6140 Current Act 511 Taxes - Flat Rate Assessments	19,618
6150 Current Act 511 Taxes - Proportional Assessments	435,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,200
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	167,427
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$2,099,274
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,500,000
7271 Special Education funds for School-Aged Pupils	600,000
7311 Pupil Transportation Subsidy	690,262
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,640
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	320,984
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,417
7340 State Property Tax Reduction Allocation	213,488
7360 Safe Schools	219,018
7505 Ready to Learn Block Grant	141,827
7810 State Share of Social Security and Medicare Taxes	204,080
7820 State Share of Retirement Contributions	907,020
REVENUE FROM STATE SOURCES	\$8,832,736
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	389,014
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,069
8517 Title IV - 21st Century Schools	33,758
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	150,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,750,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$2,369,841
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,301,851

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,259,154	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,488</u>	
Total Approx. Tax Revenue:	\$1,472,642	
Approx. Tax Levy for Tax Rate Calculation:	\$1,686,183	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$31,723,180	\$31,723,180
b. Real Estate Mills	53.2100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$147,497,748	\$147,497,748
d. Assessed Value	\$31,689,220	\$31,689,220
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$1,687,990	\$1,687,990
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,687,990	\$1,687,990
(f Total * g)		
i. Base Mills Subject to Index	53.2100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.50000%	85.50000%
k. Tax Levy Needed	\$1,686,183	\$1,686,183
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.2100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$1,686,183	\$1,686,183
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,472,695
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,259,154
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,259,154	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,488</u>	
Total Approx. Tax Revenue:	\$1,472,642	
Approx. Tax Levy for Tax Rate Calculation:	\$1,686,183	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	56.5090	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,790,726	\$1,790,726
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	\$2,977.00	
Number of Homestead/Farmstead Properties	1351	1351
Median Assessed Value of Homestead Properties		\$10,400

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,259,154
Amount of Tax Relief for Homestead Exclusions	<u>\$213,488</u>
Total Approx. Tax Revenue:	\$1,472,642
Approx. Tax Levy for Tax Rate Calculation:	\$1,686,183
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$213,488	Lowering RE Tax Rate	\$0	\$213,488
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$213,488

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>		
Cambria	31,689,220	53.2100	1,686,183				85.50000%		
Totals:	31,689,220		1,686,183	-	213,488	=	1,472,695	X	85.50000% = 1,259,154
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					8,892
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		12,700		8,892
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		13,400		10,726
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							26,100		19,618
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%		451,000		415,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		22,000		20,000
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							473,000		435,000
Total Act 511, Current Taxes									454,618
				Act 511 Tax Limit -->	147,497,748	X	12		1,769,973
					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>									
	Cambria	53.2100	53.2100	0.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,903,736
1200 Special Programs - Elementary / Secondary	2,320,518
1300 Vocational Education	450,000
1400 Other Instructional Programs - Elementary / Secondary	222,610
1500 Nonpublic School Programs	31,040
Total Instruction	\$8,927,904
2000 Support Services	
2100 Support Services - Students	548,513
2200 Support Services - Instructional Staff	239,832
2300 Support Services - Administration	947,366
2400 Support Services - Pupil Health	141,735
2500 Support Services - Business	259,520
2600 Operation and Maintenance of Plant Services	1,203,459
2700 Student Transportation Services	815,000
2800 Support Services - Central	258,499
2900 Other Support Services	2,500
Total Support Services	\$4,416,424
3000 Operation of Non-Instructional Services	
3200 Student Activities	553,064
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$562,064
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	755,000
5200 Interfund Transfers - Out	515,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,470,000
Total Estimated Expenditures and Other Financing Uses	\$15,376,392

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,455,835
200 Personnel Services - Employee Benefits		1,848,251
300 Purchased Professional and Technical Services		280,000
400 Purchased Property Services		2,700
500 Other Purchased Services		495,000
600 Supplies		799,350
700 Property		16,000
800 Other Objects		6,600
Total Regular Programs - Elementary / Secondary		\$5,903,736
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		620,334
200 Personnel Services - Employee Benefits		548,983
300 Purchased Professional and Technical Services		595,000
500 Other Purchased Services		541,701
600 Supplies		14,500
Total Special Programs - Elementary / Secondary		\$2,320,518
1300 <u>Vocational Education</u>		
500 Other Purchased Services		450,000
Total Vocational Education		\$450,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		138,800
200 Personnel Services - Employee Benefits		57,810
300 Purchased Professional and Technical Services		25,000
600 Supplies		1,000
Total Other Instructional Programs - Elementary / Secondary		\$222,610
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		31,040
Total Nonpublic School Programs		\$31,040
Total Instruction		\$8,927,904
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		262,831
200 Personnel Services - Employee Benefits		190,872
300 Purchased Professional and Technical Services		78,625
400 Purchased Property Services		500
500 Other Purchased Services		1,650
600 Supplies		11,350
800 Other Objects		2,685
Total Support Services - Students		\$548,513
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		126,508

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Description	Amount
200 Personnel Services - Employee Benefits	79,074
300 Purchased Professional and Technical Services	20,800
500 Other Purchased Services	6,000
600 Supplies	7,450
Total Support Services - Instructional Staff	\$239,832
2300 Support Services - Administration	
100 Personnel Services - Salaries	455,795
200 Personnel Services - Employee Benefits	352,621
300 Purchased Professional and Technical Services	42,600
400 Purchased Property Services	600
500 Other Purchased Services	56,950
600 Supplies	32,800
800 Other Objects	6,000
Total Support Services - Administration	\$947,366
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	67,400
200 Personnel Services - Employee Benefits	43,835
300 Purchased Professional and Technical Services	20,800
400 Purchased Property Services	2,200
500 Other Purchased Services	500
600 Supplies	6,000
700 Property	1,000
Total Support Services - Pupil Health	\$141,735
2500 Support Services - Business	
100 Personnel Services - Salaries	115,596
200 Personnel Services - Employee Benefits	84,024
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	750
500 Other Purchased Services	7,800
600 Supplies	2,350
800 Other Objects	5,000
Total Support Services - Business	\$259,520
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	343,900
200 Personnel Services - Employee Benefits	293,919
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	330,500
500 Other Purchased Services	79,000
600 Supplies	127,640
700 Property	25,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,203,459
2700 Student Transportation Services	
500 Other Purchased Services	725,000
600 Supplies	90,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$815,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	53,000
400 Purchased Property Services	12,600
500 Other Purchased Services	400
600 Supplies	162,499
700 Property	30,000
Total Support Services - Central	\$258,499
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$4,416,424
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	170,183
200 Personnel Services - Employee Benefits	70,881
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	199,000
600 Supplies	85,000
700 Property	10,000
Total Student Activities	\$553,064
3300 <u>Community Services</u>	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$562,064
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	755,000
Total Debt Service / Other Expenditures and Financing Uses	\$755,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	515,000
Total Interfund Transfers - Out	\$515,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,470,000
TOTAL EXPENDITURES	\$15,376,392

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,500,000	1,425,395
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	208,500
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	\$3,852,000	\$1,635,895

<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	\$3,852,000	\$1,635,895

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<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		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,443,500	10,701,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,443,500	\$10,701,000
TOTAL INDEBTEDNESS	\$11,443,500	\$10,701,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,425,459
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,425,459
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,625,459