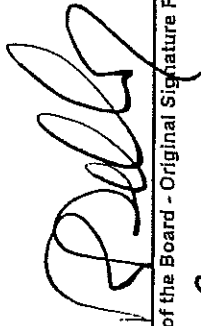


FINAL GENERAL FUND BUDGET

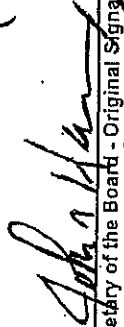
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Michael Llewellyn

Contact Person

mllewellyn@basd.org

Email Address

6/22/2023

Date

6/22/2023

Date

6/22/2023

Date

(724)785-2021

Telephone

Extn :3102

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$38317373
Ending Unassigned Fund Balance	\$2422960
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.32%

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 6/22/2023
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DUE DATE: AUGUST 15, 2023

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

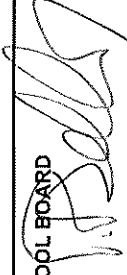
24 PS 6-687(a)(1)

(03/2006)

School District Name : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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 5-18-2023
---	-------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 to provide for unforeseen needs during the school year and for cash flow stability.

ITEM	AMOUNTS	
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	2,833,882	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,833,882</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,326,574	
7000 Revenue from State Sources	22,515,438	
8000 Revenue from Federal Sources	8,064,439	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$37,906,451</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,740,333</u>

LEA : 101260803 Brownsville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,037,424
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	7,500
6120 Current Per Capita Taxes, Section 679	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	970,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	716,050
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	30,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	51,400
REVENUE FROM LOCAL SOURCES	\$7,326,574
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,600,000
7112 Basic Education Funding-Social Security	525,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,750,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	422,719
7505 Ready to Learn Block Grant	412,719
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$22,515,438
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,000
8517 Title IV - 21st Century Schools	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,199,439
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$8,064,439
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,906,451

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,040,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,719</u>		
Total Approx. Tax Revenue:	\$5,462,719		
Approx. Tax Levy for Tax Rate Calculation:	\$6,357,040		

	Fayette	Washington	Total
2022-23 Data			
a. Assessed Value	\$320,538,510	\$10,414,200	\$330,952,710
b. Real Estate Mills	19.4300	13.1100	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$418,160,716	\$9,138,635	\$427,299,351
d. Assessed Value	\$320,024,610	\$10,432,000	\$330,456,610
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$6,228,063	\$136,530	\$6,364,593
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	97.86130%	2.13870%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,228,473	\$136,120	\$6,364,593
(f Total * g)			
i. Base Mills Subject to Index	19.4312	13.1100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	84.95000%	84.00000%	84.92968%
k. Tax Levy Needed	\$6,221,082	\$135,958	\$6,357,040
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	19.4300	13.0300	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$6,218,078	\$135,929	\$6,354,007
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,931,288
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,037,424
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.2%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$5,040,000

Amount of Tax Relief for Homestead Exclusions \$422,719

Total Approx. Tax Revenue: \$5,462,719

Approx. Tax Levy for Tax Rate Calculation: \$6,357,040

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.6359	13.9228	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,603,996	\$145,243	\$6,749,239
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$6,676.00	\$9,955.00	
Number of Homestead/Farmstead Properties	3251	54	3305
Median Assessed Value of Homestead Properties			\$50,000

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,040,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,719</u>		
Total Approx. Tax Revenue:	\$5,462,719		
Approx. Tax Levy for Tax Rate Calculation:	\$6,357,040		
	Fayette	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$422,719	Lowering RE Tax Rate	\$0	\$422,719
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$422,719

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>		
Fayette	320,024,610	19.4300	6,218,078				84.95000%		
Washington	10,432,000	13.0300	135,929				84.00000%		
Totals:	330,456,610		6,354,007	-	422,719	=	5,931,288	X	84.92968% = 5,037,424
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,000				
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	12,000	12,000		
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	5,000	5,000		
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						17,000	17,000		
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%	900,000	900,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000		
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						970,000	970,000		
Total Act 511, Current Taxes							987,000		
Act 511 Tax Limit -->					427,299,351	X	12	5,127,592	
					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>									
	Fayette	19.4312	19.4300	0.01%	Yes	6.2%				
	Washington	13.1100	13.0300	-0.60%	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	\$5.00	\$5.00	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		11,864,393
1200 Special Programs - Elementary / Secondary		6,884,696
1300 Vocational Education		700,000
1400 Other Instructional Programs - Elementary / Secondary		716,415
1500 Nonpublic School Programs		12,000
Total Instruction		\$20,177,504
2000 Support Services		
2100 Support Services - Students		1,304,329
2200 Support Services - Instructional Staff		228,228
2300 Support Services - Administration		1,754,715
2400 Support Services - Pupil Health		394,125
2500 Support Services - Business		476,412
2600 Operation and Maintenance of Plant Services		2,899,792
2700 Student Transportation Services		2,884,543
2800 Support Services - Central		386,426
2900 Other Support Services		10,500
Total Support Services		\$10,339,070
3000 Operation of Non-Instructional Services		
3200 Student Activities		588,061
3300 Community Services		6,300
Total Operation of Non-Instructional Services		\$594,361
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		4,400,000
Total Facilities Acquisition, Construction and Improvement Services		\$4,400,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,806,438
Total Other Expenditures and Financing Uses		\$2,806,438
Total Estimated Expenditures and Other Financing Uses		\$38,317,373

LEA : 101260803 Brownsville 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	6,064,219
200 Personnel Services - Employee Benefits	4,501,974
300 Purchased Professional and Technical Services	260,500
400 Purchased Property Services	21,000
500 Other Purchased Services	710,200
600 Supplies	302,000
700 Property	3,600
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$11,864,393
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,906,603
200 Personnel Services - Employee Benefits	1,440,893
300 Purchased Professional and Technical Services	1,445,000
400 Purchased Property Services	10,000
500 Other Purchased Services	2,072,600
600 Supplies	9,400
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$6,884,696
1300 <u>Vocational Education</u>	
500 Other Purchased Services	700,000
Total Vocational Education	\$700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,000
200 Personnel Services - Employee Benefits	14,415
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	633,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$716,415
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$20,177,504
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	365,903
200 Personnel Services - Employee Benefits	324,201
300 Purchased Professional and Technical Services	606,825
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	3,400
Total Support Services - Students	\$1,304,329

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	110,000
200 Personnel Services - Employee Benefits	72,284
300 Purchased Professional and Technical Services	39,144
500 Other Purchased Services	2,300
600 Supplies	1,000
700 Property	3,500
Total Support Services - Instructional Staff	\$228,228
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	936,747
200 Personnel Services - Employee Benefits	580,880
300 Purchased Professional and Technical Services	103,100
400 Purchased Property Services	15,750
500 Other Purchased Services	66,038
600 Supplies	39,500
800 Other Objects	12,700
Total Support Services - Administration	\$1,754,715
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	209,332
200 Personnel Services - Employee Benefits	173,743
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	10,000
Total Support Services - Pupil Health	\$394,125
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	236,361
200 Personnel Services - Employee Benefits	186,051
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	6,500
500 Other Purchased Services	9,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Business	\$476,412
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,205,745
200 Personnel Services - Employee Benefits	920,447
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	160,500
500 Other Purchased Services	106,600
600 Supplies	434,500
700 Property	19,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,899,792
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,878,043
Total Student Transportation Services	\$2,884,543
2800 Support Services - Central	
100 Personnel Services - Salaries	163,650
200 Personnel Services - Employee Benefits	124,326
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	3,250
500 Other Purchased Services	42,500
600 Supplies	5,000
700 Property	40,000
Total Support Services - Central	\$386,426
2900 Other Support Services	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$10,339,070
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	264,740
200 Personnel Services - Employee Benefits	87,071
300 Purchased Professional and Technical Services	58,250
400 Purchased Property Services	10,600
500 Other Purchased Services	86,800
600 Supplies	52,600
700 Property	1,500
800 Other Objects	26,500
Total Student Activities	\$588,061
3300 Community Services	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,300
Total Community Services	\$6,300
Total Operation of Non-Instructional Services	\$594,361
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	4,400,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,400,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,400,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,059,196
900 Other Uses of Funds	1,747,242

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,806,438
Total Other Expenditures and Financing Uses	\$2,806,438
TOTAL EXPENDITURES	\$38,317,373

LEA : 101260803 Brownsville Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,400,000	2,000,000
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	509,000	475,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,200,000	600,000
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	\$4,109,000	\$3,075,000

<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	\$4,109,000	\$3,075,000

LEA : 101260803 Brownsville Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	36,000,000	35,500,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	396,176	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,550,000	5,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,946,176	\$40,850,000
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	\$40,946,176	\$40,850,000

<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	\$40,946,176	\$40,850,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,422,960
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,422,960
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,422,960