

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

Ally M. M. M.  
President of the Board - Original Signature Required

6/21/23  
Date

Allison Willis  
Secretary of the Board - Original Signature Required

6/21/23  
Date

Ally M. M. M.  
Chief School Administrator - Original Signature Required

6/21/23  
Date

Allison Willis  
Contact Person

(724)832-2901      Extn :62021  
Telephone      Extension

allison.willis@gslions.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greensburg Salem SD	COUNTY : Westmoreland	AUN : 107653203
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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	\$49413365
Ending Unassigned Fund Balance	\$3883660
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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 07/12/2023
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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 : Greensburg Salem SD	County : Westmoreland	AUN Number : 107653203
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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  Jeffrey S. Moten	DATE  5/18/2023
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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.	Future General Fund operational uses and capital improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.

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	3,541,593	
0850 Unassigned Fund Balance	3,927,083	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,468,676</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,387,189	
7000 Revenue from State Sources	21,759,611	
8000 Revenue from Federal Sources	2,266,565	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$49,413,365</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,882,041</u>

LEA : 107653203 Greensburg Salem SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	19,856,712
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	46,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,000
6150 Current Act 511 Taxes - Proportional Assessments	3,303,477
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,070,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	37,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,387,189</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,863,585
7160 Tuition for Orphans Subsidy	57,000
7271 Special Education funds for School-Aged Pupils	2,567,520
7311 Pupil Transportation Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,045,401
7505 Ready to Learn Block Grant	427,215
7810 State Share of Social Security and Medicare Taxes	768,560
7820 State Share of Retirement Contributions	3,480,330
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,759,611</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	962,575
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	133,980
8517 Title IV - 21st Century Schools	62,510
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,266,565</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>49,413,365</b>

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,856,712	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,045,401</u>	
Total Approx. Tax Revenue:	\$20,902,113	
Approx. Tax Levy for Tax Rate Calculation:	\$22,282,526	
	Westmoreland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$248,391,870	\$248,391,870
b. Real Estate Mills	89.7200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,382,746,861	\$1,382,746,861
d. Assessed Value	\$248,356,290	\$248,356,290
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$22,285,719	\$22,285,719
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$22,285,719	\$22,285,719
(f Total * g)		
i. Base Mills Subject to Index	89.7200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$22,282,526	\$22,282,526
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	89.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,282,526	\$22,282,526
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,237,125
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,856,712
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,856,712	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,045,401</u>	
Total Approx. Tax Revenue:	\$20,902,113	
Approx. Tax Levy for Tax Rate Calculation:	\$22,282,526	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	94.4751	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,463,485	\$23,463,485
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	\$2,009.00	
Number of Homestead/Farmstead Properties	5809	5809
Median Assessed Value of Homestead Properties		\$17,220

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,856,712
Amount of Tax Relief for Homestead Exclusions	<u>\$1,045,401</u>
Total Approx. Tax Revenue:	\$20,902,113
Approx. Tax Levy for Tax Rate Calculation:	\$22,282,526
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,401	Lowering RE Tax Rate	\$0	\$1,045,401
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,045,401

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 107653203 Greensburg Salem SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/12/2023 12:52:34 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Westmoreland	248,356,290	89.7200	22,282,526			93.50000%	
Totals:	248,356,290		22,282,526	- 1,045,401	= 21,237,125	X 93.50000%	= 19,856,712
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	46,000		
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	46,000	46,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	32,000	32,000
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			\$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						78,000	78,000
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%	2,843,477	2,843,477
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	460,000	460,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						3,303,477	3,303,477
Total Act 511, Current Taxes							3,381,477
Act 511 Tax Limit -->				1,382,746,861	X	12	16,592,962
				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> Westmoreland	89.7200	89.7200	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,593,725
1200 Special Programs - Elementary / Secondary	7,752,075
1300 Vocational Education	702,000
1500 Nonpublic School Programs	22,450
<b>Total Instruction</b>	<b>\$31,070,250</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,299,723
2200 Support Services - Instructional Staff	1,533,829
2300 Support Services - Administration	2,965,563
2400 Support Services - Pupil Health	593,183
2500 Support Services - Business	451,083
2600 Operation and Maintenance of Plant Services	4,013,858
2700 Student Transportation Services	2,786,478
2800 Support Services - Central	277,828
2900 Other Support Services	11,410
<b>Total Support Services</b>	<b>\$13,932,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,214,575
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,214,575</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,714,000
5200 Interfund Transfers - Out	381,585
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,195,585</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$49,413,365</b>

LEA : 107653203 Greensburg Salem SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		12,220,515
200 Personnel Services - Employee Benefits		7,832,265
300 Purchased Professional and Technical Services		775,570
400 Purchased Property Services		14,000
500 Other Purchased Services		1,050,300
600 Supplies		450,575
700 Property		236,500
800 Other Objects		14,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$22,593,725</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		2,657,460
200 Personnel Services - Employee Benefits		1,714,265
300 Purchased Professional and Technical Services		1,311,900
500 Other Purchased Services		2,045,200
600 Supplies		20,750
800 Other Objects		2,500
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$7,752,075</b>
<b>1300 <u>Vocational Education</u></b>		
500 Other Purchased Services		702,000
<b>Total Vocational Education</b>		<b>\$702,000</b>
<b>1500 <u>Nonpublic School Programs</u></b>		
300 Purchased Professional and Technical Services		22,450
<b>Total Nonpublic School Programs</b>		<b>\$22,450</b>
<b>Total Instruction</b>		<b>\$31,070,250</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		768,855
200 Personnel Services - Employee Benefits		474,318
300 Purchased Professional and Technical Services		41,500
500 Other Purchased Services		2,350
600 Supplies		11,700
800 Other Objects		1,000
<b>Total Support Services - Students</b>		<b>\$1,299,723</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		373,960
200 Personnel Services - Employee Benefits		208,954
300 Purchased Professional and Technical Services		427,990
500 Other Purchased Services		6,000
600 Supplies		37,650
700 Property		479,025
800 Other Objects		250

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Description	Amount
Total Support Services - Instructional Staff	\$1,533,829
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,647,680
200 Personnel Services - Employee Benefits	967,483
300 Purchased Professional and Technical Services	277,050
400 Purchased Property Services	500
500 Other Purchased Services	15,450
600 Supplies	34,200
800 Other Objects	23,200
Total Support Services - Administration	\$2,965,563
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	343,820
200 Personnel Services - Employee Benefits	233,113
300 Purchased Professional and Technical Services	16,250
Total Support Services - Pupil Health	\$593,183
2500 Support Services - Business	
100 Personnel Services - Salaries	257,125
200 Personnel Services - Employee Benefits	162,978
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	6,500
500 Other Purchased Services	5,000
600 Supplies	14,580
800 Other Objects	2,900
Total Support Services - Business	\$451,083
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,554,844
200 Personnel Services - Employee Benefits	957,164
400 Purchased Property Services	362,600
500 Other Purchased Services	198,250
600 Supplies	901,000
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$4,013,858
2700 Student Transportation Services	
100 Personnel Services - Salaries	64,800
200 Personnel Services - Employee Benefits	27,320
500 Other Purchased Services	2,686,108
600 Supplies	8,250
Total Student Transportation Services	\$2,786,478
2800 Support Services - Central	
100 Personnel Services - Salaries	72,000
200 Personnel Services - Employee Benefits	38,328
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	147,500
Total Support Services - Central	\$277,828

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<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,410
<b>Total Other Support Services</b>	<b>\$11,410</b>
<b>Total Support Services</b>	<b>\$13,932,955</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	580,463
200 Personnel Services - Employee Benefits	268,742
300 Purchased Professional and Technical Services	98,295
400 Purchased Property Services	20,500
500 Other Purchased Services	104,575
600 Supplies	112,850
700 Property	6,000
800 Other Objects	23,150
<b>Total Student Activities</b>	<b>\$1,214,575</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,214,575</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	264,000
900 Other Uses of Funds	2,450,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,714,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	381,585
<b>Total Interfund Transfers - Out</b>	<b>\$381,585</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,195,585</b>
<b>TOTAL EXPENDITURES</b>	<b>\$49,413,365</b>



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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	8,500,000	8,500,000
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	300,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	400,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,000,000</b>	<b>\$8,900,000</b>

<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	\$9,000,000	\$8,900,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,975,000	3,975,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,060,000	1,060,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,950,000	11,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$17,985,000</b>	<b>\$16,035,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$17,985,000</b>	<b>\$16,035,000</b>

<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	\$17,985,000	\$16,035,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,541,539
0850 Unassigned Fund Balance	3,927,137
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,468,676
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,568,676