

## FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required

Date 6/28/23

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date 6/28/23

Chief School Administrator - Original Signature Required

Date 6/28/23

James Dzurica

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Extn :

Contact Person

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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 : Mount Pleasant Area SD	COUNTY : Westmoreland	AUN : 107655903
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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	\$37251573
Ending Unassigned Fund Balance	\$2972289
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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 6/28/23
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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 : Mount Pleasant Area SD	County : Westmoreland	AUN Number : 107655903
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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 5/10/23
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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.	Future General Fund Operational Use 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.	Fund balance is assigned for future OPEB liability.

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	4,286,387
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,286,387</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,563,357
7000 Revenue from State Sources	17,797,733
8000 Revenue from Federal Sources	1,466,385
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,827,475</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,113,862</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,550,857
6113 Public Utility Realty Taxes	16,200
6114 Payments in Lieu of Current Taxes - State / Local	26,300
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,500
6150 Current Act 511 Taxes - Proportional Assessments	2,230,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	777,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	422,500
6910 Rentals	49,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	115,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,563,357</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,328,384
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,723,477
7311 Pupil Transportation Subsidy	870,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,053,635
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	344,360
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	120,877
7810 State Share of Social Security and Medicare Taxes	591,000
7820 State Share of Retirement Contributions	2,598,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,797,733</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	430,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,785
8517 Title IV - 21st Century Schools	31,640
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	738,960

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,466,385</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,827,475</b>

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,550,857	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,053,635</u>	
Total Approx. Tax Revenue:	\$14,604,492	
Approx. Tax Levy for Tax Rate Calculation:	\$15,422,055	
	Westmoreland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$165,741,570	\$165,741,570
b. Real Estate Mills	91.8200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,024,088,118	\$1,024,088,118
d. Assessed Value	\$166,150,130	\$166,150,130
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,218,391	\$15,218,391
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$15,218,391	\$15,218,391
(f Total * g)		
i. Base Mills Subject to Index	91.8200	
(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	94.31000%	94.31000%
k. Tax Levy Needed	\$15,422,055	\$15,422,055
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	92.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,422,055	\$15,422,055
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,368,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,550,857
(n * Est. Pct. Collection)		
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Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,550,857	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,053,635</u>	
Total Approx. Tax Revenue:	\$14,604,492	
Approx. Tax Levy for Tax Rate Calculation:	\$15,422,055	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	96.7782	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,079,711	\$16,079,711
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	\$2,283.00	
Number of Homestead/Farmstead Properties	4979	4979
Median Assessed Value of Homestead Properties		\$16,730

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,550,857
Amount of Tax Relief for Homestead Exclusions	<u>\$1,053,635</u>
Total Approx. Tax Revenue:	\$14,604,492
Approx. Tax Levy for Tax Rate Calculation:	\$15,422,055
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,053,635	Lowering RE Tax Rate	\$0	\$1,053,635
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,053,635

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>Percent Collected</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>						
Westmoreland	166,150,130	92.8200	15,422,055				94.31000%		
Totals:	166,150,130		15,422,055	-	1,053,635	=	14,368,420	X	94.31000% = 13,550,857
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					27,000
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		27,000		27,000
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		24,500		24,500
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							51,500		51,500
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%		2,015,000		2,015,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		215,000		215,000
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							2,230,000		2,230,000
Total Act 511, Current Taxes									2,281,500
Act 511 Tax Limit -->					1,024,088,118	X	12		12,289,057
					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	91.8200	92.8200	1.09%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,305,814
1200 Special Programs - Elementary / Secondary	5,698,748
1300 Vocational Education	1,655,261
1400 Other Instructional Programs - Elementary / Secondary	676,235
<b>Total Instruction</b>	<b>\$22,336,058</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,114,529
2200 Support Services - Instructional Staff	318,350
2300 Support Services - Administration	2,108,074
2400 Support Services - Pupil Health	320,658
2500 Support Services - Business	336,130
2600 Operation and Maintenance of Plant Services	3,371,608
2700 Student Transportation Services	2,501,980
2800 Support Services - Central	594,254
2900 Other Support Services	8,396
<b>Total Support Services</b>	<b>\$10,673,979</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	826,060
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$829,060</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,261,476
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	81,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,412,476</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,251,573</b>

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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	7,319,374
200 Personnel Services - Employee Benefits	4,854,748
300 Purchased Professional and Technical Services	374,280
400 Purchased Property Services	48,468
500 Other Purchased Services	956,000
600 Supplies	569,644
700 Property	171,000
800 Other Objects	12,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,305,814</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,520,257
200 Personnel Services - Employee Benefits	964,461
300 Purchased Professional and Technical Services	1,376,990
500 Other Purchased Services	1,794,940
600 Supplies	42,000
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,698,748</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	498,212
200 Personnel Services - Employee Benefits	325,724
500 Other Purchased Services	819,325
600 Supplies	12,000
<b>Total Vocational Education</b>	<b>\$1,655,261</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	350,052
200 Personnel Services - Employee Benefits	235,183
500 Other Purchased Services	91,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$676,235</b>
<b>Total Instruction</b>	<b>\$22,336,058</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	583,347
200 Personnel Services - Employee Benefits	400,364
300 Purchased Professional and Technical Services	125,377
400 Purchased Property Services	2,241
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$1,114,529</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	185,113
200 Personnel Services - Employee Benefits	83,098

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	22,000
400	Purchased Property Services	7,139
500	Other Purchased Services	3,190
600	Supplies	16,180
800	Other Objects	1,630
<b>Total Support Services - Instructional Staff</b>		<b>\$318,350</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,240,576
200	Personnel Services - Employee Benefits	620,249
300	Purchased Professional and Technical Services	150,800
400	Purchased Property Services	11,749
500	Other Purchased Services	31,520
600	Supplies	26,420
800	Other Objects	26,760
<b>Total Support Services - Administration</b>		<b>\$2,108,074</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	183,031
200	Personnel Services - Employee Benefits	119,997
300	Purchased Professional and Technical Services	8,200
400	Purchased Property Services	1,000
500	Other Purchased Services	130
600	Supplies	8,300
<b>Total Support Services - Pupil Health</b>		<b>\$320,658</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	213,170
200	Personnel Services - Employee Benefits	110,476
300	Purchased Professional and Technical Services	3,000
400	Purchased Property Services	2,984
500	Other Purchased Services	500
600	Supplies	3,000
800	Other Objects	3,000
<b>Total Support Services - Business</b>		<b>\$336,130</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,228,193
200	Personnel Services - Employee Benefits	787,840
300	Purchased Professional and Technical Services	26,000
400	Purchased Property Services	864,100
500	Other Purchased Services	157,475
600	Supplies	285,000
700	Property	20,000
800	Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$3,371,608</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	2,501,980
<b>Total Student Transportation Services</b>		<b>\$2,501,980</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	175,967
200 Personnel Services - Employee Benefits	102,296
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	6,500
500 Other Purchased Services	87,000
600 Supplies	133,041
700 Property	76,950
<b>Total Support Services - Central</b>	<b>\$594,254</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	8,396
<b>Total Other Support Services</b>	<b>\$8,396</b>
<b>Total Support Services</b>	<b>\$10,673,979</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	337,511
200 Personnel Services - Employee Benefits	142,330
300 Purchased Professional and Technical Services	79,650
400 Purchased Property Services	37,500
500 Other Purchased Services	82,869
600 Supplies	101,200
700 Property	27,000
800 Other Objects	18,000
<b>Total Student Activities</b>	<b>\$826,060</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$829,060</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	708,895
900 Other Uses of Funds	2,552,581
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,261,476</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	81,000
<b>Total Budgetary Reserve</b>	<b>\$81,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,412,476</b>
<b>TOTAL EXPENDITURES</b>	<b>\$37,251,573</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	7,000,000	6,700,000
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	21,000	5,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,300,000	1,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,541,000</b>	<b>\$8,225,000</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	\$8,541,000	\$8,225,000

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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	16,485,000	14,175,000
0520 Extended-Term Financing Agreements Payable	798,000	560,700
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	670,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,553,000	1,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$19,506,000</b>	<b>\$16,685,700</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>\$19,506,000</b>	<b>\$16,685,700</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	\$19,506,000	\$16,685,700



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	890,000
0850 Unassigned Fund Balance	2,972,289
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,862,289
5900 Budgetary Reserve	81,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,943,289