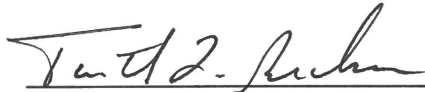


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

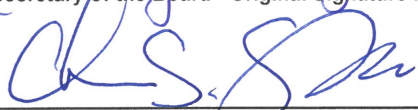
Date of Adoption of the General Fund Budget: 06/06/2023



President of the Board - Original Signature Required

6/6/23
Date

Secretary of the Board - Original Signature Required

6/6/23
Date

Chief School Administrator - Original Signature Required

6/6/23
Date

Jeffrey S McVey

Contact Person

(724)335-4401

Extn :1059

Telephone

Extension

jmcvey@nkasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Kensington-Arnold SD	COUNTY : Westmoreland	AUN : 107656303
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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 ☐

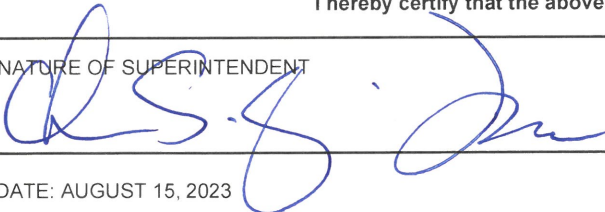
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$50422711
Ending Unassigned Fund Balance	\$3867307
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.66%

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 6/7/23
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DUE DATE: AUGUST 15, 2023

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

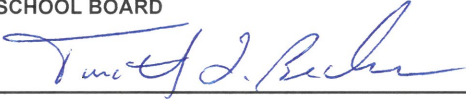
24 PS 6-687(a)(1)

(03/2006)

School District Name : New Kensington-Arnold SD	County : Westmoreland	AUN Number : 107656303
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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
---	------------------------

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.	Ending fund balance will be used to support future budget expenditures

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	3,321,001
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,321,001</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,963,446
7000 Revenue from State Sources	28,182,731
8000 Revenue from Federal Sources	9,822,840
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$50,969,017</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,290,018</u>

LEA : 107656303 New Kensington-Arnold SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,286,522
6113 Public Utility Realty Taxes	11,700
6114 Payments in Lieu of Current Taxes - State / Local	41,800
6120 Current Per Capita Taxes, Section 679	22,100
6140 Current Act 511 Taxes - Flat Rate Assessments	43,700
6150 Current Act 511 Taxes - Proportional Assessments	1,875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	851,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	28,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	628,624
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	80,000
REVENUE FROM LOCAL SOURCES	\$12,963,446
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,477,027
7112 Basic Education Funding-Social Security	811,496
7271 Special Education funds for School-Aged Pupils	2,623,398
7311 Pupil Transportation Subsidy	979,708
7312 Nonpublic and Charter School Pupil Transportation Subsidy	77,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	970,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,420
7340 State Property Tax Reduction Allocation	1,614,112
7505 Ready to Learn Block Grant	480,928
7820 State Share of Retirement Contributions	4,109,642
REVENUE FROM STATE SOURCES	\$28,182,731
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	57,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,634,542
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	132,220
8517 Title IV - 21st Century Schools	124,258
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	447,085
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,914,651

LEA : 107656303 New Kensington-Arnold SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	263,081
8752 ARP ESSER Summer Programs	56,185
8753 ARP ESSER Afterschool Programs	58,818
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$9,822,840
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,969,017

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,286,522	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,112</u>	
Total Approx. Tax Revenue:	\$10,900,634	
Approx. Tax Levy for Tax Rate Calculation:	\$12,048,406	
	Westmoreland	Total

2022-23 Data		
a. Assessed Value	\$124,729,510	\$124,729,510
b. Real Estate Mills	96.1400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$512,024,857	\$512,024,857
d. Assessed Value	\$123,396,210	\$123,396,210
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,991,495	\$11,991,495
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,991,495	\$11,991,495
(f Total * g)		
i. Base Mills Subject to Index	96.1400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$12,048,406	\$12,048,406
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	97.6400	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$12,048,406	\$12,048,406
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,434,294
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,286,522
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,286,522	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,112</u>	
Total Approx. Tax Revenue:	\$10,900,634	
Approx. Tax Levy for Tax Rate Calculation:	\$12,048,406	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	102.0045	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,586,969	\$12,586,969
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	\$4,476.00	
Number of Homestead/Farmstead Properties	3692	3692
Median Assessed Value of Homestead Properties		\$14,600

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,286,522
Amount of Tax Relief for Homestead Exclusions	<u>\$1,614,112</u>
Total Approx. Tax Revenue:	\$10,900,634
Approx. Tax Levy for Tax Rate Calculation:	\$12,048,406
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,614,112	Lowering RE Tax Rate	\$0	\$1,614,112
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,614,112

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 107656303 New Kensington-Arnold SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/8/2023 8:40:45 AM				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	123,396,210	97.6400	12,048,406			89.00000%	
Totals:	123,396,210		12,048,406	- 1,614,112	= 10,434,294	X 89.00000%	= 9,286,522
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	22,100		
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	22,100	22,100
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	21,600	21,600
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						43,700	43,700
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%	1,500,000	1,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	375,000	375,000
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						1,875,000	1,875,000
Total Act 511, Current Taxes							1,918,700
Act 511 Tax Limit -->				512,024,857	X	12	6,144,298
				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	96.1400	97.6400	1.57%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,786,024
1200 Special Programs - Elementary / Secondary	9,024,416
1300 Vocational Education	618,910
1400 Other Instructional Programs - Elementary / Secondary	254,127
1500 Nonpublic School Programs	115,000
Total Instruction	\$28,798,477
2000 Support Services	
2100 Support Services - Students	1,253,826
2200 Support Services - Instructional Staff	243,932
2300 Support Services - Administration	2,133,451
2400 Support Services - Pupil Health	282,615
2500 Support Services - Business	518,253
2600 Operation and Maintenance of Plant Services	3,995,186
2700 Student Transportation Services	1,863,880
2800 Support Services - Central	1,168,871
2900 Other Support Services	4,500
Total Support Services	\$11,464,514
3000 Operation of Non-Instructional Services	
3200 Student Activities	594,314
3300 Community Services	39,482
Total Operation of Non-Instructional Services	\$633,796
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	5,364,527
Total Facilities Acquisition, Construction and Improvement Services	\$5,364,527
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,161,397
Total Other Expenditures and Financing Uses	\$4,161,397
Total Estimated Expenditures and Other Financing Uses	\$50,422,711

LEA : 107656303 New Kensington-Arnold SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,222,783
200 Personnel Services - Employee Benefits		6,010,029
300 Purchased Professional and Technical Services		240,100
400 Purchased Property Services		700
500 Other Purchased Services		1,267,000
600 Supplies		1,814,102
700 Property		230,360
800 Other Objects		950
Total Regular Programs - Elementary / Secondary		\$18,786,024
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,551,259
200 Personnel Services - Employee Benefits		1,687,447
300 Purchased Professional and Technical Services		2,713,800
500 Other Purchased Services		2,051,950
600 Supplies		19,760
800 Other Objects		200
Total Special Programs - Elementary / Secondary		\$9,024,416
1300 <u>Vocational Education</u>		
500 Other Purchased Services		618,910
Total Vocational Education		\$618,910
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		40,650
200 Personnel Services - Employee Benefits		17,477
300 Purchased Professional and Technical Services		63,000
500 Other Purchased Services		133,000
Total Other Instructional Programs - Elementary / Secondary		\$254,127
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		115,000
Total Nonpublic School Programs		\$115,000
Total Instruction		\$28,798,477
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		634,180
200 Personnel Services - Employee Benefits		407,696
300 Purchased Professional and Technical Services		4,600
500 Other Purchased Services		500
600 Supplies		206,250
800 Other Objects		600
Total Support Services - Students		\$1,253,826
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		83,597

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	56,735
300	Purchased Professional and Technical Services	81,100
500	Other Purchased Services	1,200
600	Supplies	20,300
800	Other Objects	1,000
Total Support Services - Instructional Staff		\$243,932
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,168,127
200	Personnel Services - Employee Benefits	716,224
300	Purchased Professional and Technical Services	181,000
500	Other Purchased Services	27,500
600	Supplies	14,100
800	Other Objects	26,500
Total Support Services - Administration		\$2,133,451
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	166,858
200	Personnel Services - Employee Benefits	98,707
300	Purchased Professional and Technical Services	6,350
400	Purchased Property Services	500
500	Other Purchased Services	800
600	Supplies	9,100
800	Other Objects	300
Total Support Services - Pupil Health		\$282,615
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	304,805
200	Personnel Services - Employee Benefits	179,848
300	Purchased Professional and Technical Services	5,200
500	Other Purchased Services	17,000
600	Supplies	3,400
800	Other Objects	8,000
Total Support Services - Business		\$518,253
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,665,105
200	Personnel Services - Employee Benefits	1,034,101
300	Purchased Professional and Technical Services	107,350
400	Purchased Property Services	427,300
500	Other Purchased Services	139,130
600	Supplies	619,700
800	Other Objects	2,500
Total Operation and Maintenance of Plant Services		\$3,995,186
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	41,768
200	Personnel Services - Employee Benefits	25,822
500	Other Purchased Services	1,647,090
600	Supplies	145,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,200
Total Student Transportation Services	\$1,863,880
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	448,213
200 Personnel Services - Employee Benefits	392,108
300 Purchased Professional and Technical Services	68,300
400 Purchased Property Services	15,750
500 Other Purchased Services	27,500
600 Supplies	105,000
800 Other Objects	112,000
Total Support Services - Central	\$1,168,871
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,500
Total Other Support Services	\$4,500
Total Support Services	\$11,464,514
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	232,500
200 Personnel Services - Employee Benefits	98,464
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	14,400
500 Other Purchased Services	68,700
600 Supplies	60,750
800 Other Objects	21,500
Total Student Activities	\$594,314
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,082
300 Purchased Professional and Technical Services	5,700
600 Supplies	16,700
Total Community Services	\$39,482
Total Operation of Non-Instructional Services	\$633,796
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	5,364,527
Total Facilities Acquisition, Construction and Improvement Services	\$5,364,527
Total Facilities Acquisition, Construction and Improvement Services	\$5,364,527
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,164,500
900 Other Uses of Funds	2,996,897

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,161,397
Total Other Expenditures and Financing Uses	\$4,161,397
TOTAL EXPENDITURES	\$50,422,711

LEA : 107656303 New Kensington-Arnold SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,863,271	7,333,139
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	519,117	519,867
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	5,806,948	3,836,948
Debt Service Fund		
Food Service / Cafeteria Operations Fund	389,512	374,512
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	\$13,578,848	\$12,064,466

<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		

LEA : 107656303 New Kensington-Arnold SD

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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	\$13,578,848	\$12,064,466

LEA : 107656303 New Kensington-Arnold SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	26,666,546	23,929,435
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	723,500	578,800
0540 Accumulated Compensated Absences	214,204	214,204
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,587,339	9,587,339
0599 Other Noncurrent Liabilities		
Total General Fund	\$37,191,589	\$34,309,778
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		

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<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	1,293	1,293
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$1,293	\$1,293
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	\$37,192,882	\$34,311,071

<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	\$37,192,882	\$34,311,071

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,867,307
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,867,307
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,867,307