

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-5-2023

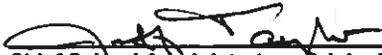
Date



Secretary of the Board - Original Signature Required

6-5-2023

Date



Chief School Administrator - Original Signature Required

6-6-2023

Date

RYAN KIRSCH

Contact Person

(724)861-3033

Extn :

Telephone

Extension

rkirsch@norwinsd.org

Email Address

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

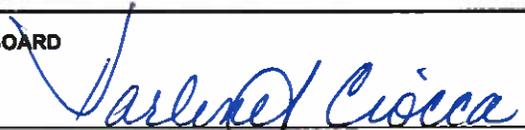
24 PS 6-687(a)(1)

(03/2006)

School District Name : Norwin SD	County : Westmoreland	AUN Number : 107656502
--	---------------------------------	----------------------------------

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 4-18-2023
---	--------------------------

**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.	The Budgetary Reserve reflects a balance to cover unexpected expenditures
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.	The Unassigned Fund Balance is available to cover the financial needs of the District
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance consists of \$16,131 for compensatory education purposes

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,116,131
0850 Unassigned Fund Balance	5,417,713
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,533,844</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	46,163,806
7000 Revenue from State Sources	34,141,439
8000 Revenue from Federal Sources	1,188,603
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,493,848</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$93,027,692</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	35,499,756
6113 Public Utility Realty Taxes	40,450
6114 Payments in Lieu of Current Taxes - State / Local	10,400
6120 Current Per Capita Taxes, Section 679	96,000
6140 Current Act 511 Taxes - Flat Rate Assessments	240,000
6150 Current Act 511 Taxes - Proportional Assessments	7,410,100
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,197,100
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	185,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	955,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	80,000

REVENUE FROM LOCAL SOURCES \$46,163,806

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,232,466
7112 Basic Education Funding-Social Security	1,450,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	3,381,991
7311 Pupil Transportation Subsidy	1,235,320
7312 Nonpublic and Charter School Pupil Transportation Subsidy	64,680
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,033,160
7330 Health Services (Medical, Dental, Nurse, Act 25)	98,000
7340 State Property Tax Reduction Allocation	1,199,362
7505 Ready to Learn Block Grant	671,460
7820 State Share of Retirement Contributions	6,600,000
7900 Revenue for Technology	100,000

REVENUE FROM STATE SOURCES \$34,141,439

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	74,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	572,088
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,322
8517 Title IV - 21st Century Schools	33,705

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	169,488
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000

REVENUE FROM FEDERAL SOURCES **\$1,188,603**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **81,493,848**

AUN: 107656502 Norwin SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/6/2023 10:57:19 AM

Page - 1 of 3

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$35,500,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,199,362</u>		
Total Approx. Tax Revenue:	\$36,699,362		
Approx. Tax Levy for Tax Rate Calculation:	\$37,986,225		

	Allegheny	Westmoreland	Total
<hr/>			
2022-23 Data			
a. Assessed Value	\$2,192,700	\$437,912,760	\$440,105,460
b. Real Estate Mills	12.8100	85.8000	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$1,927,413	\$2,610,036,311	\$2,611,963,724
d. Assessed Value	\$2,192,700	\$442,400,350	\$444,593,050
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy	\$28,088	\$37,572,915	\$37,601,003
(a * b)			
2023-24 Calculations			
II. g. Percent of Total Market Value	0.07379%	99.92621%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$27,746	\$37,573,257	\$37,601,003
(f Total * g)			
i. Base Mills Subject to Index	12.8100	85.8007	
(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	99.00000%	96.50000%	96.50184%
k. Tax Levy Needed	\$28,030	\$37,958,195	\$37,986,225
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	12.7800	85.8000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$28,023	\$37,957,950	\$37,985,973
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$36,786,611
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$35,499,756
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$35,500,000

Amount of Tax Relief for Homestead Exclusions

\$1,199,362

Total Approx. Tax Revenue:

\$36,699,362

Approx. Tax Levy for Tax Rate Calculation:

\$37,986,225

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.4889	90.3481	
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)	\$29,577	\$39,970,031	\$39,999,608
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	\$9,328.00	\$1,389.00	
Number of Homestead/Farmstead Properties	12	10049	10061
Median Assessed Value of Homestead Properties			\$22,540

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$35,500,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,199,362</u>			
Total Approx. Tax Revenue:	\$36,699,362			
Approx. Tax Levy for Tax Rate Calculation:	\$37,986,225			
	Allegheny	Westmoreland		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,199,362	Lowering RE Tax Rate	\$0	\$1,199,362
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,199,362

CODE

6111 Current Real Estate Taxes

<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>
Allegheny	2,192,700	12.7800	28,023			99.00000%	
Westmoreland	442,400,350	85.8000	37,957,950			96.50000%	
Totals:	444,593,050		37,985,973	- 1,199,362 =	36,786,611 X	96.50184% =	35,499,756

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		96,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	96,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	80,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	64,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			240,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	810,100
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,410,100
Total Act 511, Current Taxes			7,650,100
Act 511 Tax Limit -->		2,611,963,724 X	12
		Market Value	Mills
			31,343,565
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Allegheny	12.8100	12.7800	-0.22%	Yes	5.3%			
	Westmoreland	85.8007	85.8000	0.01%	Yes	5.3%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.3%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
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%			

LEA : 107656502 Norwin SD

Printed 6/6/2023 10:57:24 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,732,447
1200 Special Programs - Elementary / Secondary	11,408,526
1300 Vocational Education	1,062,089
1400 Other Instructional Programs - Elementary / Secondary	17,570
1500 Nonpublic School Programs	24,890
Total Instruction	\$51,245,522
2000 Support Services	
2100 Support Services - Students	2,958,784
2200 Support Services - Instructional Staff	1,914,255
2300 Support Services - Administration	4,663,699
2400 Support Services - Pupil Health	1,546,443
2500 Support Services - Business	705,950
2600 Operation and Maintenance of Plant Services	6,508,296
2700 Student Transportation Services	4,366,646
2800 Support Services - Central	2,315,128
2900 Other Support Services	21,292
Total Support Services	\$25,000,493
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,802,901
3300 Community Services	583,745
Total Operation of Non-Instructional Services	\$2,386,646
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,941,921
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$7,241,921
Total Estimated Expenditures and Other Financing Uses	\$85,874,582

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,816,127
200 Personnel Services - Employee Benefits	13,363,353
300 Purchased Professional and Technical Services	397,275
400 Purchased Property Services	130,882
500 Other Purchased Services	1,345,770
600 Supplies	1,664,535
700 Property	7,000
800 Other Objects	7,505
Total Regular Programs - Elementary / Secondary	\$38,732,447
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,037,254
200 Personnel Services - Employee Benefits	3,425,587
300 Purchased Professional and Technical Services	358,000
500 Other Purchased Services	1,511,105
600 Supplies	75,280
800 Other Objects	1,300
Total Special Programs - Elementary / Secondary	\$11,408,526
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,062,089
Total Vocational Education	\$1,062,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,070
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$17,570
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	24,890
Total Nonpublic School Programs	\$24,890
Total Instruction	\$51,245,522
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,759,939
200 Personnel Services - Employee Benefits	999,122
300 Purchased Professional and Technical Services	170,183
500 Other Purchased Services	1,600
600 Supplies	26,900
800 Other Objects	1,040
Total Support Services - Students	\$2,958,784
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,049,341
200 Personnel Services - Employee Benefits	726,572

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	52,750
500 Other Purchased Services	9,400
600 Supplies	75,812
800 Other Objects	380
Total Support Services - Instructional Staff	\$1,914,255
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,692,316
200 Personnel Services - Employee Benefits	1,498,800
300 Purchased Professional and Technical Services	278,500
400 Purchased Property Services	3,500
500 Other Purchased Services	43,834
600 Supplies	81,005
800 Other Objects	65,744
Total Support Services - Administration	\$4,663,699
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	862,848
200 Personnel Services - Employee Benefits	506,215
300 Purchased Professional and Technical Services	159,700
500 Other Purchased Services	1,100
600 Supplies	16,580
Total Support Services - Pupil Health	\$1,546,443
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	365,831
200 Personnel Services - Employee Benefits	224,297
300 Purchased Professional and Technical Services	20,450
400 Purchased Property Services	16,953
500 Other Purchased Services	21,750
600 Supplies	48,369
800 Other Objects	8,300
Total Support Services - Business	\$705,950
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,587,578
200 Personnel Services - Employee Benefits	1,840,345
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	437,621
500 Other Purchased Services	437,130
600 Supplies	1,154,122
700 Property	20,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,508,296
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,070
500 Other Purchased Services	4,349,576
Total Student Transportation Services	\$4,366,646

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	511,794
200 Personnel Services - Employee Benefits	353,056
300 Purchased Professional and Technical Services	939,054
400 Purchased Property Services	5,710
500 Other Purchased Services	26,000
600 Supplies	478,464
800 Other Objects	1,050
Total Support Services - Central	\$2,315,128
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,292
Total Other Support Services	\$21,292
Total Support Services	\$25,000,493
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	879,511
200 Personnel Services - Employee Benefits	418,507
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	31,800
500 Other Purchased Services	175,301
600 Supplies	179,217
800 Other Objects	36,565
Total Student Activities	\$1,802,901
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	19,013
500 Other Purchased Services	510,000
600 Supplies	7,700
800 Other Objects	2,032
Total Community Services	\$583,745
Total Operation of Non-Instructional Services	\$2,386,646
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,991,453
900 Other Uses of Funds	3,950,468
Total Debt Service / Other Expenditures and Financing Uses	\$6,941,921
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$7,241,921
TOTAL EXPENDITURES	\$85,874,582

LEA : 107656502 Norwin SD

Printed 6/6/2023 10:57:26 AM

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,500,000	4,500,000
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		
Other Capital Projects Fund	9,000,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,000	170,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$14,570,000	\$8,570,000
--	---------------------	--------------------

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	12,000,000	8,000,000
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		
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$12,000,000	\$8,000,000
TOTAL CASH AND INVESTMENTS	\$26,570,000	\$16,570,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	123,320,212	116,494,301
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$123,320,212	\$116,494,301

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		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$123,320,212	\$116,494,301
-------------------------------------	----------------------	----------------------

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

- 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	\$123,320,212	\$116,494,301
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	16,131
0850 Unassigned Fund Balance	7,136,979
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,153,110
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,453,110