

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

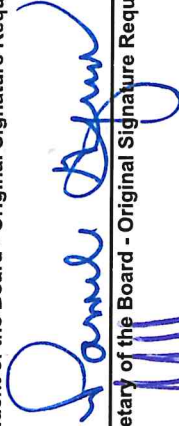
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-20-23

Date



Secretary of the Board - Original Signature Required

6-20-23

Date

6-20-23

Chief School Administrator - Original Signature Required

Date

Michael Lamb

Contact Person

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Telephone

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 : Windber Area SD	COUNTY : Somerset	AUN : 108569103
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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 ☐

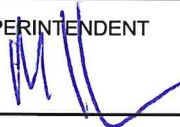
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$21763239
Ending Unassigned Fund Balance	\$1741059
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/20/23
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DUE DATE: AUGUST 15, 2023

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

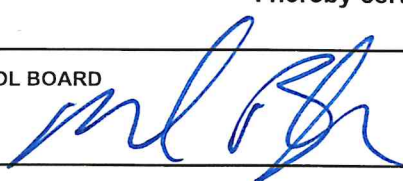
24 PS 6-687(a)(1)

(03/2006)

School District Name : Windber Area SD	County : Somerset	AUN Number : 108569103
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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 5/16/23
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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.	Reserve fund for unanticipated expenditures during the year
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.	We are a high aid ratio school. Fund balance is needed to assist with smaller than expected State appropriation.
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 assigned to assist with compensated absences and post employment retirement benefits.

<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	6,832,028
0850 Unassigned Fund Balance	1,775,182
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,607,210</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,437,571
7000 Revenue from State Sources	14,497,974
8000 Revenue from Federal Sources	1,640,640
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,576,185</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,183,395</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,502,866
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	928,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	288,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	251,885
6910 Rentals	6,200
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	30,000
6990 Refunds and Other Miscellaneous Revenue	144,000
REVENUE FROM LOCAL SOURCES	\$5,437,571
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,895,836
7112 Basic Education Funding-Social Security	369,221
7271 Special Education funds for School-Aged Pupils	1,053,251
7311 Pupil Transportation Subsidy	485,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	221,254
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	350,300
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	241,701
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	190,250
7820 State Share of Retirement Contributions	1,627,161
REVENUE FROM STATE SOURCES	\$14,497,974
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	370,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	51,000
8517 Title IV - 21st Century Schools	21,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	886,290

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8745 GEER II - Governor's Emergency Education Relief Fund	265,350
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$1,640,640
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,576,185

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,503,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,300</u>		
Total Approx. Tax Revenue:	\$3,854,296		
Approx. Tax Levy for Tax Rate Calculation:	\$4,145,427		

	Cambria	Somerset	Total
2022-23 Data			
a. Assessed Value	\$3,800,000	\$120,769,140	\$124,569,140
b. Real Estate Mills	54.2600	30.4100	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$17,542,364	\$316,982,577	\$334,524,941
d. Assessed Value	\$3,787,710	\$121,648,900	\$125,436,610
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$206,188	\$3,672,590	\$3,878,778
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	5.24396%	94.75604%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$203,402	\$3,675,376	\$3,878,778
(f Total * g)			
i. Base Mills Subject to Index	54.2600	30.4330	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.32000%	92.44000%	92.32883%
k. Tax Levy Needed	\$217,385	\$3,928,042	\$4,145,427
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	57.3900	32.2800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$217,377	\$3,926,826	\$4,144,203
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,793,903
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,502,866
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,503,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,300</u>		
Total Approx. Tax Revenue:	\$3,854,296		
Approx. Tax Levy for Tax Rate Calculation:	\$4,145,427		

	Cambria	Somerset	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	57.5698	32.2894	
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)	\$218,058	\$3,927,970	\$4,146,028
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	\$2,499.00	\$4,443.00	
Number of Homestead/Farmstead Properties	205	2243	2448
Median Assessed Value of Homestead Properties			\$23,470

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,503,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,300</u>		
Total Approx. Tax Revenue:	\$3,854,296		
Approx. Tax Levy for Tax Rate Calculation:	\$4,145,427		
	Cambria	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,300	Lowering RE Tax Rate	\$0	\$350,300
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,300

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>					
Cambria	3,787,710	57.3900	217,377				90.32000%	
Somerset	121,648,900	32.2800	3,926,826				92.44000%	
Totals:	125,436,610		4,144,203	-	350,300	=	3,793,903	X 92.32883% = 3,502,866

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
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	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$10.00	9,000	9,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				9,000	9,000

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	849,620	849,620
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	79,000	79,000
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				928,620	928,620
Total Act 511, Current Taxes					937,620

Act 511 Tax Limit -->		334,524,941	X	12	4,014,299
		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>									
	Cambria	54.2600	57.3900	5.77%	Yes	6.1%				
	Somerset	30.4330	32.2800	6.07%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%	\$10.00	\$10.00	0.01%	Yes
	<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%				

LEA : 108569103 Windber Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,429,572
1200 Special Programs - Elementary / Secondary	2,541,066
1300 Vocational Education	882,239
1400 Other Instructional Programs - Elementary / Secondary	108,103
1800 Pre-Kindergarten	409,783
Total Instruction	\$12,370,763
2000 Support Services	
2100 Support Services - Students	677,092
2200 Support Services - Instructional Staff	19,700
2300 Support Services - Administration	1,578,063
2400 Support Services - Pupil Health	166,565
2500 Support Services - Business	393,114
2600 Operation and Maintenance of Plant Services	2,261,515
2700 Student Transportation Services	1,420,238
2800 Support Services - Central	493,867
2900 Other Support Services	3,200
Total Support Services	\$7,013,354
3000 Operation of Non-Instructional Services	
3200 Student Activities	804,775
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$807,775
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,511,347
5900 Budgetary Reserve	60,000
Total Other Expenditures and Financing Uses	\$1,571,347
Total Estimated Expenditures and Other Financing Uses	\$21,763,239

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,990,822
200 Personnel Services - Employee Benefits	2,688,950
300 Purchased Professional and Technical Services	458,791
400 Purchased Property Services	56,000
500 Other Purchased Services	623,750
600 Supplies	555,239
700 Property	42,500
800 Other Objects	13,520
Total Regular Programs - Elementary / Secondary	\$8,429,572
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	829,712
200 Personnel Services - Employee Benefits	556,969
300 Purchased Professional and Technical Services	456,685
400 Purchased Property Services	38,000
500 Other Purchased Services	590,400
600 Supplies	67,700
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$2,541,066
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	65,500
200 Personnel Services - Employee Benefits	48,339
400 Purchased Property Services	400
500 Other Purchased Services	750,000
600 Supplies	18,000
Total Vocational Education	\$882,239
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	71,500
200 Personnel Services - Employee Benefits	36,603
Total Other Instructional Programs - Elementary / Secondary	\$108,103
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	231,400
200 Personnel Services - Employee Benefits	176,383
600 Supplies	2,000
Total Pre-Kindergarten	\$409,783
Total Instruction	\$12,370,763
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	338,000
200 Personnel Services - Employee Benefits	216,767
300 Purchased Professional and Technical Services	83,250
400 Purchased Property Services	310
500 Other Purchased Services	3,765

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<u>Description</u>	<u>Amount</u>
600 Supplies	34,500
800 Other Objects	500
Total Support Services - Students	\$677,092
2200 <u>Support Services - Instructional Staff</u>	
500 Other Purchased Services	2,900
600 Supplies	7,000
800 Other Objects	9,800
Total Support Services - Instructional Staff	\$19,700
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	827,985
200 Personnel Services - Employee Benefits	599,448
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	7,600
500 Other Purchased Services	27,530
600 Supplies	21,000
800 Other Objects	17,000
Total Support Services - Administration	\$1,578,063
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	109,400
200 Personnel Services - Employee Benefits	48,055
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	150
500 Other Purchased Services	200
600 Supplies	7,300
800 Other Objects	260
Total Support Services - Pupil Health	\$166,565
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,657
200 Personnel Services - Employee Benefits	127,307
300 Purchased Professional and Technical Services	50,500
400 Purchased Property Services	2,000
500 Other Purchased Services	17,150
600 Supplies	5,000
800 Other Objects	15,500
Total Support Services - Business	\$393,114
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	463,467
200 Personnel Services - Employee Benefits	342,738
400 Purchased Property Services	485,249
500 Other Purchased Services	191,061
600 Supplies	638,000
700 Property	141,000
Total Operation and Maintenance of Plant Services	\$2,261,515
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	44,253
200 Personnel Services - Employee Benefits	18,432
400 Purchased Property Services	900
500 Other Purchased Services	1,303,653
600 Supplies	53,000
Total Student Transportation Services	\$1,420,238
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	115,029
200 Personnel Services - Employee Benefits	57,538
400 Purchased Property Services	15,000
500 Other Purchased Services	4,000
600 Supplies	82,300
700 Property	220,000
Total Support Services - Central	\$493,867
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,200
Total Other Support Services	\$3,200
Total Support Services	\$7,013,354
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	277,050
200 Personnel Services - Employee Benefits	118,230
300 Purchased Professional and Technical Services	111,400
400 Purchased Property Services	126,495
500 Other Purchased Services	67,750
600 Supplies	86,200
700 Property	4,000
800 Other Objects	13,650
Total Student Activities	\$804,775
3300 <u>Community Services</u>	
600 Supplies	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$807,775
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	641,347
900 Other Uses of Funds	870,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,511,347
5900 <u>Budgetary Reserve</u>	
800 Other Objects	60,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$60,000
Total Other Expenditures and Financing Uses	\$1,571,347
TOTAL EXPENDITURES	\$21,763,239

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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	7,500,000
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	965,000	950,000
Other Capital Projects Fund	112,000	110,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	756,000	710,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,483,000	\$9,395,000
<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,118,000	750,000
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	111,500	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	29,228	
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	\$1,258,728	\$850,000
TOTAL CASH AND INVESTMENTS	\$11,741,728	\$10,245,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	34,491,897	33,203,844
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)	297,324	301,324
0599 Other Noncurrent Liabilities	2,499,344	2,529,344
Total General Fund	\$37,288,565	\$36,034,512
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$37,288,565	\$36,034,512

<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	\$37,288,565	\$36,034,512

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,679,097
0850 Unassigned Fund Balance	1,741,059
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,420,156
5900 Budgetary Reserve	60,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,480,156