

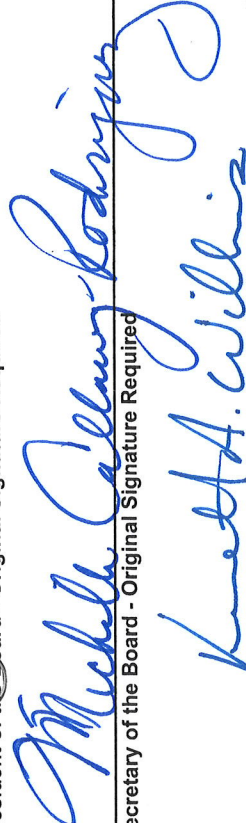
FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

CRYSTAL Clark

Contact Person

crystal.clark@bvasd.net

Email Address

6-26-23

Date

6-26-23

Date

6-27-23

Date

(724)808-2500

Telephone

Extn :1109

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Belle Vernon Area SD	COUNTY : Westmoreland	AUN : 107650603
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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	\$43675000
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6-27-23
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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 : Belle Vernon Area SD	County : Westmoreland	AUN Number : 107650603
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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 5-23-2023
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
3015	Beginning Fund Balance: No data reported in Account Codes 0830,0840,0850. Please enter an explanation.	not available for appropriation
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We budgeted \$100,000 to budgetary reserve to cushion for post pandemic inflation and/or enrollment growth.

<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	382,638
0820 Restricted Fund Balance	4,186,712
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,755,851
7000 Revenue from State Sources	20,108,612
8000 Revenue from Federal Sources	1,810,537
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,675,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,675,000</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,198,302
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	110,500
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	3,546,714
6400 Delinquencies on Taxes Levied / Assessed by the LEA	985,000
6500 Earnings on Investments	160,335
6800 Revenues from Intermediary Sources / Pass-Through Funds	395,000
6910 Rentals	32,000
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	90,000

REVENUE FROM LOCAL SOURCES \$21,755,851

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,859,956
7112 Basic Education Funding-Social Security	750,000
7271 Special Education funds for School-Aged Pupils	1,930,696
7311 Pupil Transportation Subsidy	883,023
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,945
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,190,965
7360 Safe Schools	101,365
7505 Ready to Learn Block Grant	444,877
7598 Revenue for the Support of Public Schools	125,785
7820 State Share of Retirement Contributions	3,750,000

REVENUE FROM STATE SOURCES \$20,108,612

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	50,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	589,311
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,169
8517 Title IV - 21st Century Schools	38,330
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	701,426

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	82,719
8752 ARP ESSER Summer Programs	38,291
8753 ARP ESSER Afterschool Programs	38,291
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES \$1,810,537

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 43,675,000

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,200,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,191,180</u>		
Total Approx. Tax Revenue:	\$17,391,180		
Approx. Tax Levy for Tax Rate Calculation:	\$18,343,394		

	Fayette	Westmoreland	Total
<hr/>			
2022-23 Data			
a. Assessed Value	\$161,208,260	\$162,530,170	\$323,738,430
b. Real Estate Mills	20.4100	89.4100	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$210,651,115	\$935,123,674	\$1,145,774,789
d. Assessed Value	\$162,813,370	\$163,962,000	\$326,775,370
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy	\$3,290,261	\$14,531,822	\$17,822,083
(a * b)			
2023-24 Calculations			
II. g. Percent of Total Market Value	18.38504%	81.61496%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,276,597	\$14,545,486	\$17,822,083
(f Total * g)			
i. Base Mills Subject to Index	20.4100	89.4940	
(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	92.00000%	95.00000%	94.44845%
k. Tax Levy Needed	\$3,372,440	\$14,970,954	\$18,343,394
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	20.7100	91.3000	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,371,865	\$14,969,731	\$18,341,596
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,150,416
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,198,302
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,200,000

Amount of Tax Relief for Homestead Exclusions

\$1,191,180

Total Approx. Tax Revenue:

\$17,391,180

Approx. Tax Levy for Tax Rate Calculation:

\$18,343,394

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	21.5325	94.4161	
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)	\$3,505,779	\$15,480,653	\$18,986,432
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	\$10,887.00	\$2,469.00	
Number of Homestead/Farmstead Properties	1495	3799	5294
Median Assessed Value of Homestead Properties			\$31,888

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,200,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,191,180</u>		
Total Approx. Tax Revenue:	\$17,391,180		
Approx. Tax Levy for Tax Rate Calculation:	\$18,343,394		

	Fayette	Westmoreland		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,190,965	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$215		\$215
Amount of Tax Relief from State/Local Sources				\$1,191,180

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>
Fayette	162,813,370	20.7100	3,371,865			92.00000%	
Westmoreland	163,962,000	91.3000	14,969,731			95.00000%	
Totals:	326,775,370		18,341,596	- 1,191,180 =	17,150,416 X	94.44845% =	16,198,302

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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			80,000
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%	2,416,714
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	130,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	525,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,546,714
Total Act 511, Current Taxes			3,626,714
Act 511 Tax Limit -->		1,145,774,789 X	12
		Market Value	Mills
			13,749,297
			(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>									
	Fayette	20.4100	20.7100	1.47%	Yes	5.5%				
	Westmoreland	89.4940	91.3000	2.02%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	5.5%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,646,065
1200 Special Programs - Elementary / Secondary	5,697,007
1300 Vocational Education	1,107,385
1400 Other Instructional Programs - Elementary / Secondary	25,300
1500 Nonpublic School Programs	24,006
Total Instruction	\$26,499,763
2000 Support Services	
2100 Support Services - Students	1,380,138
2200 Support Services - Instructional Staff	743,158
2300 Support Services - Administration	2,321,040
2400 Support Services - Pupil Health	737,290
2500 Support Services - Business	437,896
2600 Operation and Maintenance of Plant Services	3,432,544
2700 Student Transportation Services	2,263,166
2800 Support Services - Central	1,400,034
2900 Other Support Services	9,500
Total Support Services	\$12,724,766
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,245,053
Total Operation of Non-Instructional Services	\$1,245,053
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,105,418
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,205,418
Total Estimated Expenditures and Other Financing Uses	\$43,675,000

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,135,550
200 Personnel Services - Employee Benefits	6,624,196
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	123,793
500 Other Purchased Services	857,600
600 Supplies	688,901
800 Other Objects	6,025
Total Regular Programs - Elementary / Secondary	\$19,646,065
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,931,606
200 Personnel Services - Employee Benefits	1,258,496
300 Purchased Professional and Technical Services	1,322,600
400 Purchased Property Services	1,250
500 Other Purchased Services	1,146,800
600 Supplies	33,005
800 Other Objects	3,250
Total Special Programs - Elementary / Secondary	\$5,697,007
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	9,000
500 Other Purchased Services	1,078,385
Total Vocational Education	\$1,107,385
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	5,300
Total Other Instructional Programs - Elementary / Secondary	\$25,300
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	24,006
Total Nonpublic School Programs	\$24,006
Total Instruction	\$26,499,763
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	665,643
200 Personnel Services - Employee Benefits	467,025
300 Purchased Professional and Technical Services	227,150
500 Other Purchased Services	550
600 Supplies	19,690
800 Other Objects	80
Total Support Services - Students	\$1,380,138
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	383,613

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	255,233
300 Purchased Professional and Technical Services	84,712
600 Supplies	17,025
800 Other Objects	2,575
Total Support Services - Instructional Staff	\$743,158
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,253,480
200 Personnel Services - Employee Benefits	778,710
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	13,400
500 Other Purchased Services	51,550
600 Supplies	70,000
800 Other Objects	28,900
Total Support Services - Administration	\$2,321,040
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	329,139
200 Personnel Services - Employee Benefits	253,136
300 Purchased Professional and Technical Services	146,485
400 Purchased Property Services	60
500 Other Purchased Services	500
600 Supplies	7,970
Total Support Services - Pupil Health	\$737,290
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	228,410
200 Personnel Services - Employee Benefits	138,286
300 Purchased Professional and Technical Services	32,600
400 Purchased Property Services	1,500
500 Other Purchased Services	13,500
600 Supplies	14,800
800 Other Objects	8,800
Total Support Services - Business	\$437,896
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,009,842
200 Personnel Services - Employee Benefits	780,325
300 Purchased Professional and Technical Services	154,950
400 Purchased Property Services	416,477
500 Other Purchased Services	117,050
600 Supplies	953,900
Total Operation and Maintenance of Plant Services	\$3,432,544
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	907,185
200 Personnel Services - Employee Benefits	805,681
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	20,000
500 Other Purchased Services	82,600

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	423,000
700 Property	20,000
800 Other Objects	700
Total Student Transportation Services	\$2,263,166
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	223,228
200 Personnel Services - Employee Benefits	159,561
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	40,500
500 Other Purchased Services	98,970
600 Supplies	607,275
700 Property	203,000
Total Support Services - Central	\$1,400,034
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,500
Total Other Support Services	\$9,500
Total Support Services	\$12,724,766
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	559,440
200 Personnel Services - Employee Benefits	354,283
300 Purchased Professional and Technical Services	114,600
400 Purchased Property Services	23,400
500 Other Purchased Services	30,700
600 Supplies	104,610
700 Property	28,000
800 Other Objects	30,020
Total Student Activities	\$1,245,053
Total Operation of Non-Instructional Services	\$1,245,053
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	757,872
900 Other Uses of Funds	2,347,546
Total Debt Service / Other Expenditures and Financing Uses	\$3,105,418
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,205,418
TOTAL EXPENDITURES	\$43,675,000

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,500,000	6,000,000
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		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,500,000	\$6,000,000
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Long-Term Investments

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments		
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TOTAL CASH AND INVESTMENTS	\$6,500,000	\$6,000,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	36,000,000	35,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	400,000	250,000
0540 Accumulated Compensated Absences	734,000	725,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,500,000	6,500,000
0599 Other Noncurrent Liabilities	42,300,000	42,300,000
Total General Fund	\$85,934,000	\$84,775,000

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	\$85,934,000	\$84,775,000
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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	\$85,934,000	\$84,775,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	382,638
0820 Restricted Fund Balance	4,186,712
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,669,350