

FINAL GENERAL FUND BUDGET

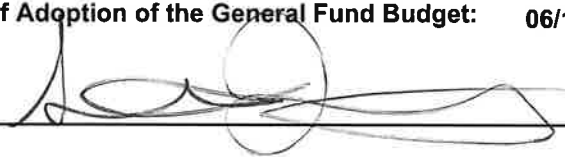
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

President of the Board - Original Signature Required

Vile



Date

6/14/23

Secretary of the Board - Original Signature Required



Date

6/14/23

Chief School Administrator - Original Signature Required

Date

6/14/23

James J Meyer

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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 : Yough SD	COUNTY : Westmoreland	AUN : 107658903
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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	\$35906675
Ending Unassigned Fund Balance	\$3480881
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.69%

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 6/14/23
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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 : Yough SD	County : Westmoreland	AUN Number : 107658903
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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 5-9-23
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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>
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.	Future general operations and capital improvements

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

3,480,881

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$3,480,881

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

15,248,808

7000 Revenue from State Sources

19,783,370

8000 Revenue from Federal Sources

874,497

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$35,906,675

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$39,387,556

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,219,162
6112 Interim Real Estate Taxes	10,454
6113 Public Utility Realty Taxes	13,620
6114 Payments in Lieu of Current Taxes - State / Local	1,569
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	2,115,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	906,000
6500 Earnings on Investments	93,732
6700 Revenues from LEA Activities	25,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	458,271
6910 Rentals	16,800
6940 Tuition from Patrons	140,400
6960 Services Provided Other Local Governmental Units / LEAs	76,000
6990 Refunds and Other Miscellaneous Revenue	65,000

REVENUE FROM LOCAL SOURCES \$15,248,808

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,762,146
7112 Basic Education Funding-Social Security	617,162
7160 Tuition for Orphans Subsidy	72,428
7271 Special Education funds for School-Aged Pupils	1,825,519
7311 Pupil Transportation Subsidy	1,486,853
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,025
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,789
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	967,631
7505 Ready to Learn Block Grant	401,277
7820 State Share of Retirement Contributions	2,812,540

REVENUE FROM STATE SOURCES \$19,783,370

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	497,788
8517 Title IV - 21st Century Schools	28,671
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	234,038
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	14,000
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REVENUE FROM FEDERAL SOURCES	\$874,497
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,906,675
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Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,219,162
Amount of Tax Relief for Homestead Exclusions	<u>\$967,631</u>
Total Approx. Tax Revenue:	\$12,186,793
Approx. Tax Levy for Tax Rate Calculation:	\$13,096,455

Westmoreland

Total

2022-23 Data		
a. Assessed Value	\$138,636,490	\$138,636,490
b. Real Estate Mills	92.3410	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$889,566,397	\$889,566,397
d. Assessed Value	\$141,827,090	\$141,827,090
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,801,832	\$12,801,832
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,801,832	\$12,801,832
(f Total * g)		
i. Base Mills Subject to Index	92.3410	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$13,096,455	\$13,096,455
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	92.3410	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,096,455	\$13,096,455
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,128,824
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,219,162
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,219,162	
Amount of Tax Relief for Homestead Exclusions	<u>\$967,631</u>	
Total Approx. Tax Revenue:	\$12,186,793	
Approx. Tax Levy for Tax Rate Calculation:	\$13,096,455	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	97.4197	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,816,753	\$13,816,753
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,358.00	
Number of Homestead/Farmstead Properties	4474	4474
Median Assessed Value of Homestead Properties		\$14,900

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,219,162
Amount of Tax Relief for Homestead Exclusions	<u>\$967,631</u>
Total Approx. Tax Revenue:	\$12,186,793
Approx. Tax Levy for Tax Rate Calculation:	\$13,096,455
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$967,631	Lowering RE Tax Rate	\$0		\$967,631
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$967,631

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>
Westmoreland	141,827,090	92.3410	13,096,455			92.50000%	
Totals:	141,827,090		13,096,455	967,631 =	12,128,824 X	92.50000% =	11,219,162

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	29,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
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 80,000

	<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%	1,935,000	1,935,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,115,000 2,115,000

Total Act 511, Current Taxes 2,195,000

Act 511 Tax Limit -->	889,566,397 X	12	10,674,797
	Market Value	Mills	(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> Westmoreland	92.3410	92.3410	0.00%	Yes	5.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,748,732
1200 Special Programs - Elementary / Secondary	3,960,973
1300 Vocational Education	1,575,635
1400 Other Instructional Programs - Elementary / Secondary	98,361
1500 Nonpublic School Programs	6,500
Total Instruction	\$20,390,201
2000 Support Services	
2100 Support Services - Students	1,236,481
2200 Support Services - Instructional Staff	915,120
2300 Support Services - Administration	2,257,850
2400 Support Services - Pupil Health	400,241
2500 Support Services - Business	521,718
2600 Operation and Maintenance of Plant Services	2,730,365
2700 Student Transportation Services	2,705,123
2800 Support Services - Central	880,153
2900 Other Support Services	7,325
Total Support Services	\$11,654,376
3000 Operation of Non-Instructional Services	
3200 Student Activities	969,650
3300 Community Services	7,515
Total Operation of Non-Instructional Services	\$977,165
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,884,933
Total Other Expenditures and Financing Uses	\$2,884,933
Total Estimated Expenditures and Other Financing Uses	\$35,906,675

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,019,799
200 Personnel Services - Employee Benefits	5,437,252
300 Purchased Professional and Technical Services	380,910
400 Purchased Property Services	10,200
500 Other Purchased Services	702,450
600 Supplies	177,857
700 Property	12,204
800 Other Objects	8,060
Total Regular Programs - Elementary / Secondary	\$14,748,732
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,452,783
200 Personnel Services - Employee Benefits	1,134,476
300 Purchased Professional and Technical Services	444,270
500 Other Purchased Services	914,405
600 Supplies	11,844
800 Other Objects	3,195
Total Special Programs - Elementary / Secondary	\$3,960,973
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	448,134
200 Personnel Services - Employee Benefits	270,774
400 Purchased Property Services	5,550
500 Other Purchased Services	819,426
600 Supplies	31,251
700 Property	500
Total Vocational Education	\$1,575,635
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,288
200 Personnel Services - Employee Benefits	15,523
500 Other Purchased Services	45,550
Total Other Instructional Programs - Elementary / Secondary	\$98,361
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,500
Total Nonpublic School Programs	\$6,500
Total Instruction	\$20,390,201
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	701,399
200 Personnel Services - Employee Benefits	442,588
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	2,680
600 Supplies	12,036
800 Other Objects	1,778

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,236,481
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	485,244
200 Personnel Services - Employee Benefits	357,555
300 Purchased Professional and Technical Services	22,225
400 Purchased Property Services	500
500 Other Purchased Services	15,478
600 Supplies	24,118
700 Property	9,050
800 Other Objects	950
Total Support Services - Instructional Staff	\$915,120
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,283,541
200 Personnel Services - Employee Benefits	807,139
300 Purchased Professional and Technical Services	75,006
400 Purchased Property Services	1,400
500 Other Purchased Services	20,008
600 Supplies	40,139
800 Other Objects	30,617
Total Support Services - Administration	\$2,257,850
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	212,128
200 Personnel Services - Employee Benefits	162,231
300 Purchased Professional and Technical Services	10,300
400 Purchased Property Services	1,015
500 Other Purchased Services	500
600 Supplies	13,767
800 Other Objects	300
Total Support Services - Pupil Health	\$400,241
2500 Support Services - Business	
100 Personnel Services - Salaries	276,160
200 Personnel Services - Employee Benefits	179,454
300 Purchased Professional and Technical Services	35,653
400 Purchased Property Services	2,074
500 Other Purchased Services	10,115
600 Supplies	10,150
800 Other Objects	8,112
Total Support Services - Business	\$521,718
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	953,195
200 Personnel Services - Employee Benefits	698,181
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	325,372
500 Other Purchased Services	86,527
600 Supplies	626,450

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	240
Total Operation and Maintenance of Plant Services	\$2,730,365
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,531,807
600 Supplies	173,316
Total Student Transportation Services	\$2,705,123
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	191,258
200 Personnel Services - Employee Benefits	135,062
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	149,630
500 Other Purchased Services	66,299
600 Supplies	119,800
700 Property	202,000
800 Other Objects	3,104
Total Support Services - Central	\$880,153
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,325
Total Other Support Services	\$7,325
Total Support Services	\$11,654,376
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	407,515
200 Personnel Services - Employee Benefits	182,370
300 Purchased Professional and Technical Services	97,710
400 Purchased Property Services	12,500
500 Other Purchased Services	133,980
600 Supplies	99,360
700 Property	27,112
800 Other Objects	9,103
Total Student Activities	\$969,650
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	6,015
Total Community Services	\$7,515
Total Operation of Non-Instructional Services	\$977,165
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	819,933
900 Other Uses of Funds	2,065,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,884,933
Total Other Expenditures and Financing Uses	\$2,884,933
TOTAL EXPENDITURES	\$35,906,675

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Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,100,000	5,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	371,000	125,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	680,000	520,000
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	\$6,151,000	\$5,945,000

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

TOTAL CASH AND INVESTMENTS	\$6,151,000	\$5,945,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	28,170,000	26,105,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,023,670	1,113,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,726,432	7,973,061
0599 Other Noncurrent Liabilities		
Total General Fund	\$37,920,102	\$35,191,561

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

\$37,920,102

\$35,191,561

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	\$37,920,102	\$35,191,561
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,480,881
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,480,881

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,480,881
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