

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/30/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Pamela Mondock

(724)887-2003

Extn :

Contact Person

Telephone

Extension

mondockp@southmoreland.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southmoreland SD	COUNTY : Westmoreland	AUN : 107657503
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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	\$36208507
Ending Unassigned Fund Balance	\$2666657
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.36%

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
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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 : Southmoreland SD	County : Westmoreland	AUN Number : 107657503
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance		
840 Assigned Fund Balance	868,270	
850 Unassigned Fund Balance	3,062,779	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,931,049</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	15,113,060	
7000 Revenue from State Sources	18,555,708	
3000 Revenue from Federal Sources	2,179,929	
3000 Other Financing Sources	263,688	
Total Estimated Revenues And Other Financing Sources		<u>\$36,112,385</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,043,434</u>

EA : 107657503 Southmoreland SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,399,794
6112 Interim Real Estate Taxes	48,876
6113 Public Utility Realty Taxes	12,500
6114 Payments in Lieu of Current Taxes - State / Local	279,734
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,985,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	630,000
6500 Earnings on Investments	185,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	369,971
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	27,185
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$15,113,060
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,838,730
7112 Basic Education Funding-Social Security	543,880
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,635,538
7311 Pupil Transportation Subsidy	854,676
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,581
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	687,554
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,530
7340 State Property Tax Reduction Allocation	1,182,596
7505 Ready to Learn Block Grant	357,264
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	2,290,359
REVENUE FROM STATE SOURCES	\$18,555,708
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	3,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	584,622
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,019
8517 Title IV - 21st Century Schools	30,889
8744 ARP ESSER - Elementary and Secondary School Emergency Relief	1,189,905

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	170,321
8752 ARP ESSER Summer Programs	28,109
8753 ARP ESSER Afterschool Programs	34,064
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$2,179,929
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	263,688
OTHER FINANCING SOURCES	\$263,688
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,112,385

UN: 107657503 Southmoreland SD

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

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act 1 Index (current): 5.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$11,400,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,596

Total Approx. Tax Revenue:

\$12,582,596

Approx. Tax Levy for Tax Rate Calculation:

\$12,928,864

Fayette

Westmoreland

Total

2022-23 Data

a. Assessed Value

\$84,181,610

\$120,653,750

\$204,835,360

b. Real Estate Mills

16.5418

90.9311

I. 2023-24 Data

c. 2021 STEB Market Value

\$106,367,103

\$834,226,465

\$940,593,568

d. Assessed Value

\$84,705,270

\$121,199,020

\$205,904,290

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2022-23 Calculations

f. 2022-23 Tax Levy

\$1,392,515

\$10,971,178

\$12,363,693

(a * b)

2023-24 Calculations

g. Percent of Total Market Value

11.30851%

88.69149%

100.00000%

II.

h. Rebalanced 2022-23 Tax Levy

\$1,398,149

\$10,965,544

\$12,363,693

(f Total * g)

i. Base Mills Subject to Index

16.6087

90.9311

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.50000%

97.25000%

97.05210%

k. Tax Levy Needed

\$1,462,062

\$11,466,802

\$12,928,864

(Approx. Tax Levy * g)

I. 2023-24 Real Estate Tax Rate

17.2600

94.6100

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$1,462,013

\$11,466,639

\$12,928,652

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,746,056

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$11,399,794

(n * Est. Pct. Collection)

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

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Index 1 (current): 5.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$11,400,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,596

Total Approx. Tax Revenue:

\$12,582,596

Approx. Tax Levy for Tax Rate Calculation:

\$12,928,864

	Fayette	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.5387	96.0232	
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)	\$1,485,620	\$11,637,918	\$13,123,538
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	\$17,214.00	\$3,132.00	
Number of Homestead/Farmstead Properties	728	3406	4134
Median Assessed Value of Homestead Properties			\$44,425

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

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act 1 Index (current): 5.6%

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Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

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Approx. Tax Revenue from RE Taxes:

\$11,400,000

Amount of Tax Relief for Homestead Exclusions

\$1,182,596

Total Approx. Tax Revenue:

\$12,582,596

Approx. Tax Levy for Tax Rate Calculation:

\$12,928,864

Fayette

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,182,596

Lowering RE Tax Rate

\$0

\$1,182,596

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,182,596

CODE

0111 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>
Bayette	84,705,270	17.2600	1,462,013			95.50000%	
Westmoreland	121,199,020	94.6100	11,466,639			97.25000%	
Totals:	205,904,290		12,928,652	1,182,596 =	11,746,056 X	97.05210% =	11,399,794

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
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			50,000
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%	1,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000
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			1,985,000
Total Act 511, Current Taxes			2,035,000
Act 511 Tax Limit -->		940,593,568 X	12
		Market Value	Mills
			11,287,123
			(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	16.6087	17.2600	3.93%	Yes	5.6%				
	Westmoreland	90.9311	94.6100	4.05%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					5.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6144	Current Act 511 Trailer Taxes					5.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,042,897
1200 Special Programs - Elementary / Secondary	4,227,563
1300 Vocational Education	710,073
1400 Other Instructional Programs - Elementary / Secondary	158,750
Total Instruction	\$21,139,283
000 Support Services	
2100 Support Services - Students	722,369
2200 Support Services - Instructional Staff	371,821
2300 Support Services - Administration	2,110,920
2400 Support Services - Pupil Health	343,471
2500 Support Services - Business	504,858
2600 Operation and Maintenance of Plant Services	3,162,163
2700 Student Transportation Services	2,308,839
2800 Support Services - Central	435,155
2900 Other Support Services	31,000
Total Support Services	\$9,990,596
000 Operation of Non-Instructional Services	
3200 Student Activities	931,739
3300 Community Services	31,217
Total Operation of Non-Instructional Services	\$962,956
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	419,000
Total Facilities Acquisition, Construction and Improvement Services	\$419,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,905,264
5900 Budgetary Reserve	791,408
Total Other Expenditures and Financing Uses	\$3,696,672
Total Estimated Expenditures and Other Financing Uses	\$36,208,507

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,467,469
200 Personnel Services - Employee Benefits	5,524,989
300 Purchased Professional and Technical Services	471,550
400 Purchased Property Services	46,836
500 Other Purchased Services	851,300
600 Supplies	678,253
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$16,042,897
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,663,425
200 Personnel Services - Employee Benefits	1,118,462
300 Purchased Professional and Technical Services	498,460
500 Other Purchased Services	920,550
600 Supplies	22,681
800 Other Objects	3,985
Total Special Programs - Elementary / Secondary	\$4,227,563
1300 <u>Vocational Education</u>	
500 Other Purchased Services	710,073
Total Vocational Education	\$710,073
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	71,750
500 Other Purchased Services	87,000
Total Other Instructional Programs - Elementary / Secondary	\$158,750
Total Instruction	\$21,139,283
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	410,489
200 Personnel Services - Employee Benefits	282,572
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	1,852
500 Other Purchased Services	4,335
600 Supplies	15,083
700 Property	500
800 Other Objects	1,038
Total Support Services - Students	\$722,369
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	198,204
200 Personnel Services - Employee Benefits	144,572
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	1,000
500 Other Purchased Services	1,550
600 Supplies	25,835

<u>Description</u>	<u>Amount</u>
800 Other Objects	60
Total Support Services - Instructional Staff	\$371,821
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,052,084
200 Personnel Services - Employee Benefits	727,225
300 Purchased Professional and Technical Services	195,400
400 Purchased Property Services	11,289
500 Other Purchased Services	62,783
600 Supplies	36,149
800 Other Objects	25,990
Total Support Services - Administration	\$2,110,920
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	133,741
200 Personnel Services - Employee Benefits	113,385
300 Purchased Professional and Technical Services	78,550
400 Purchased Property Services	752
500 Other Purchased Services	7,525
600 Supplies	9,278
800 Other Objects	240
Total Support Services - Pupil Health	\$343,471
2500 Support Services - Business	
100 Personnel Services - Salaries	235,884
200 Personnel Services - Employee Benefits	196,225
300 Purchased Professional and Technical Services	42,472
400 Purchased Property Services	18,242
500 Other Purchased Services	7,135
600 Supplies	3,800
800 Other Objects	1,100
Total Support Services - Business	\$504,858
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,105,840
200 Personnel Services - Employee Benefits	837,832
300 Purchased Professional and Technical Services	38,200
400 Purchased Property Services	245,150
500 Other Purchased Services	201,010
600 Supplies	660,515
700 Property	71,266
800 Other Objects	2,350
Total Operation and Maintenance of Plant Services	\$3,162,163
2700 Student Transportation Services	
100 Personnel Services - Salaries	70,406
200 Personnel Services - Employee Benefits	40,225
500 Other Purchased Services	2,176,588
600 Supplies	17,370
700 Property	4,250

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,308,839
2800 Support Services - Central	
100 Personnel Services - Salaries	165,557
200 Personnel Services - Employee Benefits	75,629
400 Purchased Property Services	26,050
500 Other Purchased Services	6,000
600 Supplies	61,000
700 Property	100,919
Total Support Services - Central	\$435,155
2900 Other Support Services	
300 Purchased Professional and Technical Services	23,500
500 Other Purchased Services	7,500
Total Other Support Services	\$31,000
Total Support Services	\$9,990,596
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	386,797
200 Personnel Services - Employee Benefits	172,811
300 Purchased Professional and Technical Services	71,425
400 Purchased Property Services	22,728
500 Other Purchased Services	133,421
600 Supplies	90,415
700 Property	31,800
800 Other Objects	22,342
Total Student Activities	\$931,739
3300 Community Services	
100 Personnel Services - Salaries	16,914
200 Personnel Services - Employee Benefits	5,803
300 Purchased Professional and Technical Services	8,500
Total Community Services	\$31,217
Total Operation of Non-Instructional Services	\$962,956
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	419,000
Total Facilities Acquisition, Construction and Improvement Services	\$419,000
Total Facilities Acquisition, Construction and Improvement Services	\$419,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	357,264
900 Other Uses of Funds	2,548,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,905,264
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	791,408
Total Budgetary Reserve	\$791,408
Total Other Expenditures and Financing Uses	\$3,696,672
TOTAL EXPENDITURES	\$36,208,507

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,656,676	2,503,676
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	160,000	155,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	4,052,305	263,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	425,000
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	\$7,218,981	\$3,346,676

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

\$7,218,981

\$3,346,676

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	20,852,643	17,983,502
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	\$20,852,643	\$17,983,502
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

\$20,852,643

\$17,983,502

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

\$20,852,643

\$17,983,502

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,168,270
0850 Unassigned Fund Balance	2,666,657
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,834,927

5900 Budgetary Reserve	791,408
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,626,335
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