

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



Date

06/26/23

Secretary of the Board - Original Signature Required



Date

6/26/23

Chief School Administrator - Original Signature Required

Marydenise Feroce

Date

6/26/23

Contact Person

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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 : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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	\$27907798
Ending Unassigned Fund Balance	\$9157152
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	32.81%

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 7/3/23
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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 : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5/28/23
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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.	Using fund balance to balance budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prepaid expenses

<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	214,584
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	4,055,557
0850 Unassigned Fund Balance	5,273,332
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,578,889</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,360,208
7000 Revenue from State Sources	19,730,728
8000 Revenue from Federal Sources	645,125
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,736,061</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,314,950</u>

LEA : 127045653 New Brighton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,693,808
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	909,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	412,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6910 Rentals	24,000
6940 Tuition from Patrons	1,000
6980 Revenue from Community Services Activities	30,000
REVENUE FROM LOCAL SOURCES	\$7,360,208
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,949,435
7112 Basic Education Funding-Social Security	815,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,790,031
7311 Pupil Transportation Subsidy	607,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	846,216
7505 Ready to Learn Block Grant	331,589
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$19,730,728
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	504,787
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,338
8517 Title IV - 21st Century Schools	35,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$645,125
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,736,061

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,693,808	
Amount of Tax Relief for Homestead Exclusions	<u>\$846,216</u>	
Total Approx. Tax Revenue:	\$6,540,024	
Approx. Tax Levy for Tax Rate Calculation:	\$7,128,692	
	Beaver	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$95,972,907	\$95,972,907
b. Real Estate Mills	71.9627	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$356,590,408	\$356,590,408
d. Assessed Value	\$96,382,257	\$96,382,257
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,906,470	\$6,906,470
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,906,470	\$6,906,470
(f Total * g)		
i. Base Mills Subject to Index	71.9627	
(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	90.63000%	90.63000%
k. Tax Levy Needed	\$7,128,692	\$7,128,692
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	73.9627	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,128,692	\$7,128,692
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,282,476
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,693,808
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,693,808	
Amount of Tax Relief for Homestead Exclusions	<u>\$846,216</u>	
Total Approx. Tax Revenue:	\$6,540,024	
Approx. Tax Levy for Tax Rate Calculation:	\$7,128,692	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	76.4243	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,365,947	\$7,365,947
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	\$5,149.09	
Number of Homestead/Farmstead Properties	2222	2222
Median Assessed Value of Homestead Properties		\$18,850

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,693,808
Amount of Tax Relief for Homestead Exclusions	<u>\$846,216</u>
Total Approx. Tax Revenue:	\$6,540,024
Approx. Tax Levy for Tax Rate Calculation:	\$7,128,692
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$846,216	Lowering RE Tax Rate	\$0	\$846,216
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$846,216

<u>CODE</u>								
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>					
Beaver	96,382,257	73.9627	7,128,692				90.63000%	
Totals:	96,382,257		7,128,692	-	846,216	=	6,282,476	X
							90.63000%	=
								5,693,808
				<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			\$5.00	\$0.00	20,000	20,000	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	8,000	8,000	
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						28,000	28,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	800,000	800,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	40,200	40,200	
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			1.0000	0.000	19,200	19,200	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						909,400	909,400	
Total Act 511, Current Taxes							937,400	
Act 511 Tax Limit -->					356,590,408	X	12	4,279,085
					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>									
	Beaver	71.9627	73.9627	2.78%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	6.2%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,771,075
1200 Special Programs - Elementary / Secondary	4,180,144
1300 Vocational Education	1,107,756
1400 Other Instructional Programs - Elementary / Secondary	210,409
Total Instruction	\$17,269,384
2000 Support Services	
2100 Support Services - Students	1,017,926
2200 Support Services - Instructional Staff	542,930
2300 Support Services - Administration	1,912,113
2400 Support Services - Pupil Health	246,847
2500 Support Services - Business	358,345
2600 Operation and Maintenance of Plant Services	2,801,344
2700 Student Transportation Services	1,350,767
2800 Support Services - Central	437,614
2900 Other Support Services	6,500
Total Support Services	\$8,674,386
3000 Operation of Non-Instructional Services	
3200 Student Activities	591,430
3300 Community Services	178,186
Total Operation of Non-Instructional Services	\$769,616
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,194,412
Total Other Expenditures and Financing Uses	\$1,194,412
Total Estimated Expenditures and Other Financing Uses	\$27,907,798

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		6,006,246
200 Personnel Services - Employee Benefits		4,143,354
300 Purchased Professional and Technical Services		257,000
400 Purchased Property Services		40,000
500 Other Purchased Services		814,400
600 Supplies		510,075
Total Regular Programs - Elementary / Secondary		\$11,771,075
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,506,348
200 Personnel Services - Employee Benefits		1,103,346
300 Purchased Professional and Technical Services		284,000
500 Other Purchased Services		1,259,000
600 Supplies		16,250
800 Other Objects		11,200
Total Special Programs - Elementary / Secondary		\$4,180,144
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		378,627
200 Personnel Services - Employee Benefits		259,129
300 Purchased Professional and Technical Services		30,000
500 Other Purchased Services		400,000
600 Supplies		40,000
Total Vocational Education		\$1,107,756
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		25,000
200 Personnel Services - Employee Benefits		10,409
500 Other Purchased Services		175,000
Total Other Instructional Programs - Elementary / Secondary		\$210,409
Total Instruction		\$17,269,384
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		515,094
200 Personnel Services - Employee Benefits		381,832
300 Purchased Professional and Technical Services		119,000
500 Other Purchased Services		100
600 Supplies		1,700
800 Other Objects		200
Total Support Services - Students		\$1,017,926
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		307,341
200 Personnel Services - Employee Benefits		206,339
300 Purchased Professional and Technical Services		3,000
500 Other Purchased Services		4,000

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Description	Amount
600 Supplies	22,250
Total Support Services - Instructional Staff	\$542,930
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,008,225
200 Personnel Services - Employee Benefits	684,508
300 Purchased Professional and Technical Services	128,000
400 Purchased Property Services	9,400
500 Other Purchased Services	29,900
600 Supplies	29,830
800 Other Objects	22,250
Total Support Services - Administration	\$1,912,113
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	125,070
200 Personnel Services - Employee Benefits	90,477
300 Purchased Professional and Technical Services	31,000
800 Other Objects	300
Total Support Services - Pupil Health	\$246,847
2500 Support Services - Business	
100 Personnel Services - Salaries	195,879
200 Personnel Services - Employee Benefits	122,466
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	3,000
500 Other Purchased Services	5,000
600 Supplies	13,000
800 Other Objects	5,000
Total Support Services - Business	\$358,345
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	898,386
200 Personnel Services - Employee Benefits	748,758
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	169,000
500 Other Purchased Services	163,000
600 Supplies	752,200
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,801,344
2700 Student Transportation Services	
500 Other Purchased Services	1,350,767
Total Student Transportation Services	\$1,350,767
2800 Support Services - Central	
100 Personnel Services - Salaries	124,074
200 Personnel Services - Employee Benefits	101,840
300 Purchased Professional and Technical Services	36,200
400 Purchased Property Services	10,500
600 Supplies	165,000

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$437,614
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,500
Total Other Support Services	\$6,500
Total Support Services	\$8,674,386
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	222,002
200 Personnel Services - Employee Benefits	91,963
300 Purchased Professional and Technical Services	73,915
400 Purchased Property Services	21,450
500 Other Purchased Services	69,000
600 Supplies	88,750
800 Other Objects	24,350
Total Student Activities	\$591,430
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	82,456
200 Personnel Services - Employee Benefits	38,530
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	28,000
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$178,186
Total Operation of Non-Instructional Services	\$769,616
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	854,412
900 Other Uses of Funds	340,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,194,412
Total Other Expenditures and Financing Uses	\$1,194,412
TOTAL EXPENDITURES	\$27,907,798

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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	10,390,753	10,370,000
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	415,092	315,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	81,632	81,632
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,887,477	\$10,766,632

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$10,887,477	\$10,766,632

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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	12,280,000	11,755,000
0520 Extended-Term Financing Agreements Payable	1,561,991	1,388,882
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	\$13,841,991	\$13,143,882
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	\$13,841,991	\$13,143,882

<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	\$13,841,991	\$13,143,882

Account Description	Amounts
0810 Nonspendable Fund Balance	214,584
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,157,152
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,407,152
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,621,736