

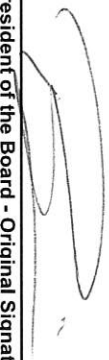
FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023

President of the Board - Original Signature Required



Date

6/14/2023

Secretary of the Board - Original Signature Required



Date

6/14/2023

Chief School Administrator - Original Signature Required



Date

6/14/2023

Mark R Cherpak

Contact Person

(412)885-7841

Extn :

Telephone

Extension

mcherpak@bwschools.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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%

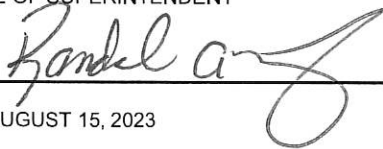
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes
No

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

Total Budgeted Expenditures	\$86086092
Ending Unassigned Fund Balance	\$4847242
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.63%

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 : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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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 5/3/23
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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>
5090	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00 . Provide a justification.	All worker's compensation expenses for District are included in 2500.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$0.00 Function 2500, Object 200: \$270,000.00	All worker's compensation expenses for District are included in 2500.
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.	Fund Balance carried over from prior year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance carried over from prior year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance carried over from prior year.

<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	577,176
0820 Restricted Fund Balance	17,914,656
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,000,000
0850 Unassigned Fund Balance	4,792,617
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,792,617</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,947,154
7000 Revenue from State Sources	27,434,340
8000 Revenue from Federal Sources	5,968,518
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,350,012</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$105,142,629</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,666,003
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	6,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	81,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	219,948
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	138,500
REVENUE FROM LOCAL SOURCES	\$51,947,154
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,882,920
7112 Basic Education Funding-Social Security	1,278,094
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,209,165
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,337,766
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,095,949
7360 Safe Schools	155,000
7505 Ready to Learn Block Grant	615,849
7820 State Share of Retirement Contributions	5,684,597
REVENUE FROM STATE SOURCES	\$27,434,340
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	977,274
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	144,769
8516 Title III - Language Instruction for English Learners and Immigrant Students	79,008
8517 Title IV - 21st Century Schools	55,938
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,161,529
8751 ARP ESSER Learning Loss	300,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$5,968,518
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,350,012

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,666,003
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>
Total Approx. Tax Revenue:	\$45,761,952
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$1,993,313,108	\$1,993,313,108
b. Real Estate Mills	22.6300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,917,006,724	\$1,917,006,724
d. Assessed Value	\$1,998,687,538	\$1,998,687,538
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$45,108,676	\$45,108,676
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$45,108,676	\$45,108,676
(f Total * g)		
i. Base Mills Subject to Index	22.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81604%	95.81604%
k. Tax Levy Needed	\$47,668,698	\$47,668,698
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,668,698	\$47,668,698
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,572,749
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,666,003
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,666,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>	
Total Approx. Tax Revenue:	\$45,761,952	
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8520	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,672,695	\$47,672,695
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	\$8,002.95	
Number of Homestead/Farmstead Properties	10981	10981
Median Assessed Value of Homestead Properties		\$118,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,666,003
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>
Total Approx. Tax Revenue:	\$45,761,952
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,095,949	Lowering RE Tax Rate	\$0	\$2,095,949
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,095,949

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>
Allegheny	1,998,687,538	23.8500	47,668,698			95.81604%	
Totals:	1,998,687,538		47,668,698	- 2,095,949	= 45,572,749	X 95.81604%	= 43,666,003

	<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	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 30,000 30,000

	<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%	5,600,000	5,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000	525,000
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 6,125,000 6,125,000

Total Act 511, Current Taxes 6,155,000

Act 511 Tax Limit -->	1,917,006,724	X	12	23,004,081
	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> Allegheny	22.6300	23.8500	5.40%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,443,111
1200 Special Programs - Elementary / Secondary	9,328,328
1300 Vocational Education	2,402,129
Total Instruction	\$46,173,568
2000 Support Services	
2100 Support Services - Students	2,375,842
2200 Support Services - Instructional Staff	904,163
2300 Support Services - Administration	8,084,388
2400 Support Services - Pupil Health	21,000
2500 Support Services - Business	481,500
2600 Operation and Maintenance of Plant Services	9,907,221
2700 Student Transportation Services	3,900,487
2900 Other Support Services	52,000
Total Support Services	\$25,726,601
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,255,132
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,260,132
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,707,658
Total Other Expenditures and Financing Uses	\$9,707,658
Total Estimated Expenditures and Other Financing Uses	\$85,867,959

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,787,662
200 Personnel Services - Employee Benefits	11,683,291
300 Purchased Professional and Technical Services	2,023,572
400 Purchased Property Services	17,040
500 Other Purchased Services	1,674,090
600 Supplies	1,256,056
800 Other Objects	1,400
Total Regular Programs - Elementary / Secondary	\$34,443,111
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,798,994
200 Personnel Services - Employee Benefits	3,251,284
300 Purchased Professional and Technical Services	885,000
500 Other Purchased Services	1,261,000
600 Supplies	59,550
700 Property	20,000
800 Other Objects	52,500
Total Special Programs - Elementary / Secondary	\$9,328,328
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	824,350
200 Personnel Services - Employee Benefits	516,318
500 Other Purchased Services	1,000,000
600 Supplies	61,461
Total Vocational Education	\$2,402,129
Total Instruction	\$46,173,568
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,384,080
200 Personnel Services - Employee Benefits	982,797
600 Supplies	8,965
Total Support Services - Students	\$2,375,842
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	587,878
500 Other Purchased Services	3,000
600 Supplies	311,485
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$904,163
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,592,494
200 Personnel Services - Employee Benefits	2,964,827
300 Purchased Professional and Technical Services	293,000
500 Other Purchased Services	92,900
600 Supplies	103,007

2023-2024 Final General Fund Budget

LEA : 103021102 Baldwin-Whitehall SD

Printed 6/21/2023 8:37:10 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	38,160
Total Support Services - Administration	\$8,084,388
2400 Support Services - Pupil Health	
600 Supplies	20,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$21,000
2500 Support Services - Business	
200 Personnel Services - Employee Benefits	270,000
500 Other Purchased Services	111,500
600 Supplies	95,000
800 Other Objects	5,000
Total Support Services - Business	\$481,500
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,578,832
200 Personnel Services - Employee Benefits	1,149,332
300 Purchased Professional and Technical Services	502,000
400 Purchased Property Services	1,821,683
500 Other Purchased Services	98,593
600 Supplies	566,252
700 Property	4,181,529
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$9,907,221
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,982,574
200 Personnel Services - Employee Benefits	984,613
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	128,300
600 Supplies	570,000
700 Property	150,000
800 Other Objects	1,000
Total Student Transportation Services	\$3,900,487
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$25,726,601
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	663,237
200 Personnel Services - Employee Benefits	284,595
300 Purchased Professional and Technical Services	99,700
400 Purchased Property Services	3,000
500 Other Purchased Services	2,000
600 Supplies	190,700
800 Other Objects	11,900

<u>Description</u>	<u>Amount</u>
Total Student Activities	\$1,255,132
3300 <u>Community Services</u>	
600 Supplies	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,260,132
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	3,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$3,000,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,587,658
900 Other Uses of Funds	7,120,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,707,658
Total Other Expenditures and Financing Uses	\$9,707,658
TOTAL EXPENDITURES	\$85,867,959

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	24,000,000	25,000,000
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	3,400,000	3,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	220,000	220,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,620,000	\$28,220,000

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	17,000,000	12,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$17,000,000	\$12,000,000
TOTAL CASH AND INVESTMENTS	\$44,620,000	\$40,220,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	81,275,000	91,250,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$84,275,000	\$94,250,000

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

<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	\$84,275,000	\$94,250,000

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	\$84,275,000	\$94,250,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	577,176
0820 Restricted Fund Balance	17,914,656
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	15,626,594
0850 Unassigned Fund Balance	674,279
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,274,670

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,766,502
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