

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023

X *David Antun*

President of the Board - Original Signature Required

Date *6/22/23*

T *Colleen Kearns*

Secretary of the Board - Original Signature Required

Date *6/22/23*

[Signature]

Chief School Administrator - Original Signature Required

Date *6/22/23*

John Maly

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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	\$42713057
Ending Unassigned Fund Balance	\$3044433
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.12%

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 6/22/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Valley SD	County : Beaver	AUN Number : 127042003
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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 5/18/23
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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.	Fund balance will be used for general operations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is Committed to Psers Expense
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is Assigned to Technology

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	891,598
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	2,760,051
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,651,649</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,888,260
7000 Revenue from State Sources	17,380,550
8000 Revenue from Federal Sources	728,629
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,997,439</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,649,088</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,822,260
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	425,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	3,295,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	328,000
6910 Rentals	50,000
6940 Tuition from Patrons	6,000
6990 Refunds and Other Miscellaneous Revenue	125,000

REVENUE FROM LOCAL SOURCES \$24,888,260

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,925,136
7271 Special Education funds for School-Aged Pupils	1,860,997
7311 Pupil Transportation Subsidy	585,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	211,254
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,350
7340 State Property Tax Reduction Allocation	1,059,847
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	622,000
7820 State Share of Retirement Contributions	2,754,912

REVENUE FROM STATE SOURCES \$17,380,550

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	5,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	345,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8517 Title IV - 21st Century Schools	27,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	98,629
8755 ARP ESSER Emergency Relief for Other Educational Entities	135,000

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	63,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$728,629
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,997,439

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,822,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,059,847</u>	
Total Approx. Tax Revenue:	\$20,882,107	
Approx. Tax Levy for Tax Rate Calculation:	\$21,200,327	
	Beaver	Total

2022-23 Data		
a. Assessed Value	\$300,305,177	\$300,305,177
b. Real Estate Mills	67.4200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,346,176,331	\$1,346,176,331
d. Assessed Value	\$299,228,327	\$299,228,327
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$20,246,575	\$20,246,575
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$20,246,575	\$20,246,575
(f Total * g)		
i. Base Mills Subject to Index	67.4200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.42000%	98.42000%
k. Tax Levy Needed	\$21,200,327	\$21,200,327
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	70.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,200,327	\$21,200,327
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,140,480
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,822,260
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,822,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,059,847</u>	
Total Approx. Tax Revenue:	\$20,882,107	
Approx. Tax Levy for Tax Rate Calculation:	\$21,200,327	

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	70.8584	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,202,840	\$21,202,840
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	\$3,464.00	
Number of Homestead/Farmstead Properties	4319	4319
Median Assessed Value of Homestead Properties		\$28,750

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,822,260
Amount of Tax Relief for Homestead Exclusions	<u>\$1,059,847</u>
Total Approx. Tax Revenue:	\$20,882,107
Approx. Tax Levy for Tax Rate Calculation:	\$21,200,327

Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,059,847	Lowering RE Tax Rate	\$0		\$1,059,847
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,059,847

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>
Beaver	299,228,327	70.8500	21,200,327			98.42000%	
Totals:	299,228,327		21,200,327	1,059,847 =	20,140,480 X	98.42000% =	19,822,260

	<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	55,000
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 55,000 55,000

	<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%	2,675,000	2,675,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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	0.7500	0.5000	220,000	220,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,295,000 3,295,000

Total Act 511, Current Taxes 3,350,000

Act 511 Tax Limit -->	1,346,176,331 X	12	16,154,116
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Beaver	67.4200	70.8500	5.09%	Yes	5.1%				
	<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	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	5.1%	0.5000	0.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,076,010
1200 Special Programs - Elementary / Secondary	5,732,347
1300 Vocational Education	400,000
1400 Other Instructional Programs - Elementary / Secondary	24,532
Total Instruction	\$27,232,889
2000 Support Services	
2100 Support Services - Students	1,050,890
2200 Support Services - Instructional Staff	468,704
2300 Support Services - Administration	1,906,031
2400 Support Services - Pupil Health	381,881
2500 Support Services - Business	533,766
2600 Operation and Maintenance of Plant Services	4,029,702
2700 Student Transportation Services	1,829,000
2800 Support Services - Central	1,102,007
2900 Other Support Services	25,000
Total Support Services	\$11,326,981
3000 Operation of Non-Instructional Services	
3200 Student Activities	819,893
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$839,893
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,113,294
5500 Special and Extraordinary Items	200,000
Total Other Expenditures and Financing Uses	\$3,313,294
Total Estimated Expenditures and Other Financing Uses	\$42,713,057

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,430,066
200 Personnel Services - Employee Benefits	7,752,094
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	96,750
500 Other Purchased Services	1,423,500
600 Supplies	290,600
700 Property	9,000
800 Other Objects	24,000
Total Regular Programs - Elementary / Secondary	\$21,076,010
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,274,460
200 Personnel Services - Employee Benefits	1,513,497
300 Purchased Professional and Technical Services	792,900
500 Other Purchased Services	1,107,170
600 Supplies	38,320
800 Other Objects	6,000
Total Special Programs - Elementary / Secondary	\$5,732,347
1300 <u>Vocational Education</u>	
500 Other Purchased Services	400,000
Total Vocational Education	\$400,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,000
200 Personnel Services - Employee Benefits	4,532
500 Other Purchased Services	11,000
Total Other Instructional Programs - Elementary / Secondary	\$24,532
Total Instruction	\$27,232,889
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	543,867
200 Personnel Services - Employee Benefits	438,023
300 Purchased Professional and Technical Services	35,500
500 Other Purchased Services	2,000
600 Supplies	25,000
800 Other Objects	6,500
Total Support Services - Students	\$1,050,890
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	224,434
200 Personnel Services - Employee Benefits	147,220
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,000
500 Other Purchased Services	13,000
600 Supplies	77,850

<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Support Services - Instructional Staff	\$468,704
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,027,387
200 Personnel Services - Employee Benefits	695,344
300 Purchased Professional and Technical Services	78,000
500 Other Purchased Services	48,500
600 Supplies	27,100
800 Other Objects	29,700
Total Support Services - Administration	\$1,906,031
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,672
200 Personnel Services - Employee Benefits	172,908
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	1,500
600 Supplies	16,751
800 Other Objects	1,750
Total Support Services - Pupil Health	\$381,881
2500 Support Services - Business	
100 Personnel Services - Salaries	189,025
200 Personnel Services - Employee Benefits	165,741
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	16,000
500 Other Purchased Services	110,500
600 Supplies	6,500
800 Other Objects	3,000
Total Support Services - Business	\$533,766
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,376,018
200 Personnel Services - Employee Benefits	1,213,684
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	761,000
500 Other Purchased Services	116,000
600 Supplies	428,000
700 Property	20,000
800 Other Objects	35,000
Total Operation and Maintenance of Plant Services	\$4,029,702
2700 Student Transportation Services	
500 Other Purchased Services	1,809,000
800 Other Objects	20,000
Total Student Transportation Services	\$1,829,000
2800 Support Services - Central	
100 Personnel Services - Salaries	85,181
200 Personnel Services - Employee Benefits	66,226

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	401,100
600 Supplies	327,500
700 Property	222,000
Total Support Services - Central	\$1,102,007
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$11,326,981
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	275,581
200 Personnel Services - Employee Benefits	111,264
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	47,300
500 Other Purchased Services	125,450
600 Supplies	179,098
700 Property	22,000
800 Other Objects	58,600
Total Student Activities	\$819,893
3300 <u>Community Services</u>	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$839,893
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,633,294
900 Other Uses of Funds	1,480,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,113,294
5500 <u>Special and Extraordinary Items</u>	
900 Other Uses of Funds	200,000
Total Special and Extraordinary Items	\$200,000
Total Other Expenditures and Financing Uses	\$3,313,294
TOTAL EXPENDITURES	\$42,713,057

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,652,000	6,652,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	200,000	200,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,852,000	\$6,852,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,852,000	\$6,852,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	41,000,000	40,000,000
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	\$41,000,000	\$40,000,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$41,000,000	\$40,000,000
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$41,000,000	\$40,000,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	891,598
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	3,044,433
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,936,031

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,936,031
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