

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required

6-12-23

Date



Secretary of the Board - Original Signature Required

6-12-23

Date



Chief School Administrator - Original Signature Required

6-12-23

Date

Jacob Hagmaier

Contact Person

(814)774-5666

Telephone

Extn :5980

Extension

Jacob.Hagmaier@girardsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Girard SD	COUNTY : Erie	AUN : 105254053
--------------------------------	------------------	--------------------

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

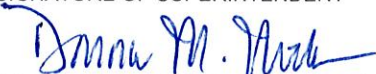
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$34275004
Ending Unassigned Fund Balance	\$2126067
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.20%

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 6-13-2023
---	-------------------

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 : Girard SD	County : Erie	AUN Number : 105254053
--	-------------------------	----------------------------------

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 4-24-2023
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is for unforeseen expenditures or any variances in tax revenue
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.	The amount represents the district's remaining fund balances are accounted for. The district is allowed to maintain 8% of the budgeted expenditures year to year as unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance represents funds committed for fluctuations in major expenditures including PSERS contributions
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance represents funds assigned for future building projects or ECTS building project

<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	11,115
0820 Restricted Fund Balance	
0830 Committed Fund Balance	167,302
0840 Assigned Fund Balance	6,547,290
0850 Unassigned Fund Balance	2,370,953
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,085,545</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,296,299
7000 Revenue from State Sources	17,517,418
8000 Revenue from Federal Sources	1,817,016
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,630,733</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,716,278</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,225,826
6112 Interim Real Estate Taxes	3,000
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	32,000
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,000
6150 Current Act 511 Taxes - Proportional Assessments	1,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	19,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	367,473
6910 Rentals	14,000
6940 Tuition from Patrons	16,500
6990 Refunds and Other Miscellaneous Revenue	25,000

REVENUE FROM LOCAL SOURCES \$11,296,299

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,964,827
7112 Basic Education Funding-Social Security	598,503
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,360,183
7311 Pupil Transportation Subsidy	360,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,235
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,846
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	927,271
7360 Safe Schools	187,338
7505 Ready to Learn Block Grant	371,348
7820 State Share of Retirement Contributions	2,902,867

REVENUE FROM STATE SOURCES \$17,517,418

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	613,697
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,604
8517 Title IV - 21st Century Schools	52,095
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	458,909

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	182,524
8752 ARP ESSER Summer Programs	2,851
8753 ARP ESSER Afterschool Programs	48,887
8754 ARP ESSER Homeless Children and Youth Funds	3,930
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	375,519
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES	\$1,817,016
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,630,733
---	-------------------

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$9,225,826

Amount of Tax Relief for Homestead Exclusions

\$927,271

Total Approx. Tax Revenue:

\$10,153,097

Approx. Tax Levy for Tax Rate Calculation:

\$10,741,728

Erie

Total

2022-23 Data		
a. Assessed Value	\$536,566,524	\$536,566,524
b. Real Estate Mills	19.0400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$511,460,385	\$511,460,385
d. Assessed Value	\$537,355,062	\$537,355,062
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$10,216,227	\$10,216,227
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$10,216,227	\$10,216,227
(f Total * g)		
i. Base Mills Subject to Index	19.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00241%	94.00241%
k. Tax Levy Needed	\$10,741,728	\$10,741,728
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.9900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,741,728	\$10,741,728
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,814,457
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,225,826
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$9,225,826
Amount of Tax Relief for Homestead Exclusions	<u>\$927,271</u>
Total Approx. Tax Revenue:	\$10,153,097
Approx. Tax Levy for Tax Rate Calculation:	\$10,741,728

	Erie	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.1824	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,845,115	\$10,845,115
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	\$15,861.00	
Number of Homestead/Farmstead Properties	2978	2978
Median Assessed Value of Homestead Properties		\$106,570

Act 1 Index (current): 6.0%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$9,225,826			
Amount of Tax Relief for Homestead Exclusions	<u>\$927,271</u>			
Total Approx. Tax Revenue:	\$10,153,097			
Approx. Tax Levy for Tax Rate Calculation:	\$10,741,728			
	Erie		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$927,271	Lowering RE Tax Rate	\$0	\$927,271
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$927,271

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>
Erie	537,355,062	19.9900	10,741,728			94.00241%	
Totals:	537,355,062		10,741,728	- 927,271 =	9,814,457 X	94.00241% =	9,225,826

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	39,035
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	44,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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 103,035 78,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,000,000	980,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	95,000
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 1,100,000 1,075,000

Total Act 511, Current Taxes 1,153,000

Act 511 Tax Limit -->	511,460,385 X	12	6,137,525
	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>									
	Erie	19.0400	19.9900	4.99%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

LEA : 105254053 Girard SD

Printed 6/13/2023 1:14:47 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,674,296
1200 Special Programs - Elementary / Secondary	6,088,807
1300 Vocational Education	584,420
1400 Other Instructional Programs - Elementary / Secondary	228,259
1500 Nonpublic School Programs	6,460
Total Instruction	\$20,582,242
2000 Support Services	
2100 Support Services - Students	1,451,548
2200 Support Services - Instructional Staff	688,415
2300 Support Services - Administration	2,001,932
2400 Support Services - Pupil Health	433,114
2500 Support Services - Business	400,439
2600 Operation and Maintenance of Plant Services	3,017,617
2700 Student Transportation Services	1,221,600
2800 Support Services - Central	497,041
2900 Other Support Services	29,000
Total Support Services	\$9,740,706
3000 Operation of Non-Instructional Services	
3200 Student Activities	804,476
3300 Community Services	7,618
Total Operation of Non-Instructional Services	\$812,094
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	22,728
Total Facilities Acquisition, Construction and Improvement Services	\$22,728
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,817,234
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$3,117,234
Total Estimated Expenditures and Other Financing Uses	\$34,275,004

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,915,974
200 Personnel Services - Employee Benefits	5,435,938
300 Purchased Professional and Technical Services	433,810
400 Purchased Property Services	2,000
500 Other Purchased Services	411,000
600 Supplies	466,074
800 Other Objects	9,500
Total Regular Programs - Elementary / Secondary	\$13,674,296
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,586,438
200 Personnel Services - Employee Benefits	2,292,263
300 Purchased Professional and Technical Services	272,856
500 Other Purchased Services	910,000
600 Supplies	27,250
Total Special Programs - Elementary / Secondary	\$6,088,807
1300 <u>Vocational Education</u>	
500 Other Purchased Services	584,420
Total Vocational Education	\$584,420
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,990
200 Personnel Services - Employee Benefits	31,562
300 Purchased Professional and Technical Services	5,551
500 Other Purchased Services	132,000
600 Supplies	3,156
Total Other Instructional Programs - Elementary / Secondary	\$228,259
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,460
Total Nonpublic School Programs	\$6,460
Total Instruction	\$20,582,242
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	792,995
200 Personnel Services - Employee Benefits	598,404
300 Purchased Professional and Technical Services	10,419
500 Other Purchased Services	8,000
600 Supplies	40,730
700 Property	1,000
Total Support Services - Students	\$1,451,548
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	192,372
200 Personnel Services - Employee Benefits	181,466

2023-2024 Final General Fund Budget

LEA : 105254053 Girard SD

Printed 6/13/2023 1:14:47 PM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	27,909
400 Purchased Property Services	87,553
500 Other Purchased Services	14,000
600 Supplies	128,115
700 Property	54,500
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$688,415
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,012,735
200 Personnel Services - Employee Benefits	658,725
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	21,652
500 Other Purchased Services	28,000
600 Supplies	112,820
800 Other Objects	21,500
Total Support Services - Administration	\$2,001,932
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	198,400
200 Personnel Services - Employee Benefits	144,446
300 Purchased Professional and Technical Services	75,750
500 Other Purchased Services	1,500
600 Supplies	13,018
Total Support Services - Pupil Health	\$433,114
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,390
200 Personnel Services - Employee Benefits	136,780
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	10,021
500 Other Purchased Services	23,750
600 Supplies	43,998
800 Other Objects	2,000
Total Support Services - Business	\$400,439
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	917,121
200 Personnel Services - Employee Benefits	792,425
300 Purchased Professional and Technical Services	71,300
400 Purchased Property Services	700,550
500 Other Purchased Services	103,250
600 Supplies	432,321
800 Other Objects	650
Total Operation and Maintenance of Plant Services	\$3,017,617
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,221,600
Total Student Transportation Services	\$1,221,600

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	276,160
200 Personnel Services - Employee Benefits	215,881
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	2,500
Total Support Services - Central	\$497,041
2900 Other Support Services	
500 Other Purchased Services	29,000
Total Other Support Services	\$29,000
Total Support Services	\$9,740,706
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	356,030
200 Personnel Services - Employee Benefits	148,286
300 Purchased Professional and Technical Services	85,430
400 Purchased Property Services	12,000
500 Other Purchased Services	104,250
600 Supplies	98,480
Total Student Activities	\$804,476
3300 Community Services	
100 Personnel Services - Salaries	4,680
200 Personnel Services - Employee Benefits	1,949
600 Supplies	989
Total Community Services	\$7,618
Total Operation of Non-Instructional Services	\$812,094
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	22,728
Total Facilities Acquisition, Construction and Improvement Services	\$22,728
Total Facilities Acquisition, Construction and Improvement Services	\$22,728
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,047,234
900 Other Uses of Funds	1,770,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,817,234
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$3,117,234
TOTAL EXPENDITURES	\$34,275,004

LEA : 105254053 Girard SD

Printed 6/13/2023 1:14:48 PM

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	9,085,545	5,732,707
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 Cash and Short-Term Investments	\$9,085,545	\$5,732,707

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		

LEA : 105254053 Girard SD

Printed 6/13/2023 1:14:48 PM

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments		
------------------------------------	--	--

TOTAL CASH AND INVESTMENTS	\$9,085,545	\$5,732,707
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General 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 General Fund

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

<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

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

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	35,450,639	33,680,639
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	\$35,450,639	\$33,680,639
----------------------------------	---------------------	---------------------

TOTAL INDEBTEDNESS	\$35,450,639	\$33,680,639
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	11,115
0820 Restricted Fund Balance	
0830 Committed Fund Balance	167,302
0840 Assigned Fund Balance	3,147,905
0850 Unassigned Fund Balance	2,126,067
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,441,274
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,752,389