

FINAL GENERAL FUND BUDGET

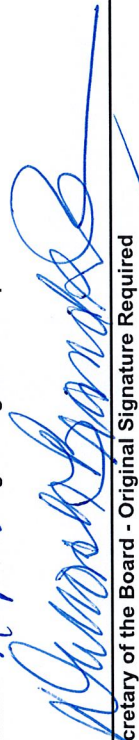
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023


President of the Board - Original Signature Required

6/13/2023
Date


Secretary of the Board - Original Signature Required

6/13/2023
Date


Chief School Administrator - Original Signature Required

6/13/2023
Date

Debbie Brandstetter
Contact Person

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Telephone Extension

dbrandstetter@marsk12.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mars Area SD	COUNTY : Butler	AUN : 104105003
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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	\$58888444
Ending Unassigned Fund Balance	\$4711000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/13/23
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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 : Mars Area SD	County : Butler	AUN Number : 104105003
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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 5/09/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is \$75,000 and is a contingency for possible unforeseen private school tuition or added special education related services due to changes in student needs.
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 ending Unassigned Fund Balance will be used for unexpected unbudgeted expenditures and/or will be assigned for capital improvements as needed.
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 ending Assigned Fund Balance is assigned for future capital improvements as may be needed.

<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	
0840 Assigned Fund Balance	3,894,979
0850 Unassigned Fund Balance	4,432,130
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,327,109</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,708,881
7000 Revenue from State Sources	15,768,813
8000 Revenue from Federal Sources	324,750
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$58,802,444</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$67,129,553</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,249,580
6112 Interim Real Estate Taxes	335,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	316,126
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	8,608,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	418,000
6500 Earnings on Investments	546,675
6700 Revenues from LEA Activities	361,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	650,000
6910 Rentals	45,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	54,000
REVENUE FROM LOCAL SOURCES	\$42,708,881
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,848,991
7112 Basic Education Funding-Social Security	956,722
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	1,284,287
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	661,617
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,000
7340 State Property Tax Reduction Allocation	420,708
7360 Safe Schools	150,588
7505 Ready to Learn Block Grant	241,656
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	46,500
7820 State Share of Retirement Contributions	4,200,744
REVENUE FROM STATE SOURCES	\$15,768,813
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	74,012
8751 ARP ESSER Learning Loss	50,738
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES	\$324,750
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	58,802,444

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$31,249,580
Amount of Tax Relief for Homestead Exclusions	<u>\$420,708</u>
Total Approx. Tax Revenue:	\$31,670,288
Approx. Tax Levy for Tax Rate Calculation:	\$32,471,559

Butler

Total

2022-23 Data		
a. Assessed Value	\$301,494,853	\$301,494,853
b. Real Estate Mills	101.3760	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,004,748,530	\$3,004,748,530
d. Assessed Value	\$307,711,454	\$307,711,454
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$30,564,342	\$30,564,342
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$30,564,342	\$30,564,342
(f Total * g)		
i. Base Mills Subject to Index	101.3760	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$32,471,559	\$32,471,559
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	105.5260	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,471,559	\$32,471,559
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,050,851
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,249,580
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$31,249,580
Amount of Tax Relief for Homestead Exclusions	<u>\$420,708</u>
Total Approx. Tax Revenue:	\$31,670,288
Approx. Tax Levy for Tax Rate Calculation:	\$32,471,559

	Butler	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	105.5324	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,473,528	\$32,473,528
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	\$660.00	
Number of Homestead/Farmstead Properties	5986	5986
Median Assessed Value of Homestead Properties		\$28,410

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,249,580
Amount of Tax Relief for Homestead Exclusions	<u>\$420,708</u>
Total Approx. Tax Revenue:	\$31,670,288
Approx. Tax Levy for Tax Rate Calculation:	\$32,471,559

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$420,708	Lowering RE Tax Rate	\$0	\$420,708
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$420,708

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>
Butler	307,711,454	105.5260	32,471,559			97.50000%	
Totals:	307,711,454		32,471,559	420,708 =	32,050,851 X	97.50000% =	31,249,580

	<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	\$10.00	\$0.00	80,000
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 80,000 80,000

	<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%	7,158,500	7,158,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,450,000	1,450,000
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 8,608,500 8,608,500

Total Act 511, Current Taxes 8,688,500

Act 511 Tax Limit -->	3,004,748,530 X	12	36,056,982
	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> Butler	101.3760	105.5260	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,399,301
1200 Special Programs - Elementary / Secondary	8,353,684
1300 Vocational Education	286,094
1400 Other Instructional Programs - Elementary / Secondary	107,908
1500 Nonpublic School Programs	500
Total Instruction	\$33,147,487
2000 Support Services	
2100 Support Services - Students	1,881,565
2200 Support Services - Instructional Staff	2,534,664
2300 Support Services - Administration	3,078,239
2400 Support Services - Pupil Health	862,132
2500 Support Services - Business	738,054
2600 Operation and Maintenance of Plant Services	5,314,613
2700 Student Transportation Services	3,311,009
2800 Support Services - Central	54,550
2900 Other Support Services	72,361
Total Support Services	\$17,847,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,651,203
3300 Community Services	3,600
Total Operation of Non-Instructional Services	\$1,654,803
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,163,967
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$6,238,967
Total Estimated Expenditures and Other Financing Uses	\$58,888,444

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,806,526
200 Personnel Services - Employee Benefits	8,697,703
300 Purchased Professional and Technical Services	500,461
400 Purchased Property Services	65,836
500 Other Purchased Services	670,466
600 Supplies	654,959
800 Other Objects	3,350
Total Regular Programs - Elementary / Secondary	\$24,399,301
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,853,137
200 Personnel Services - Employee Benefits	2,362,868
300 Purchased Professional and Technical Services	374,999
400 Purchased Property Services	2,507
500 Other Purchased Services	1,603,909
600 Supplies	98,855
700 Property	50,000
800 Other Objects	7,409
Total Special Programs - Elementary / Secondary	\$8,353,684
1300 <u>Vocational Education</u>	
500 Other Purchased Services	286,094
Total Vocational Education	\$286,094
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	22,908
500 Other Purchased Services	30,000
Total Other Instructional Programs - Elementary / Secondary	\$107,908
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	500
Total Nonpublic School Programs	\$500
Total Instruction	\$33,147,487
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,094,710
200 Personnel Services - Employee Benefits	625,130
300 Purchased Professional and Technical Services	81,000
500 Other Purchased Services	600
600 Supplies	79,375
800 Other Objects	750
Total Support Services - Students	\$1,881,565
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	759,626

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	495,019
300 Purchased Professional and Technical Services	253,672
400 Purchased Property Services	48,912
500 Other Purchased Services	39,141
600 Supplies	371,453
700 Property	564,821
800 Other Objects	2,020
Total Support Services - Instructional Staff	\$2,534,664
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,683,839
200 Personnel Services - Employee Benefits	942,322
300 Purchased Professional and Technical Services	341,170
400 Purchased Property Services	5,013
500 Other Purchased Services	39,319
600 Supplies	37,600
800 Other Objects	28,976
Total Support Services - Administration	\$3,078,239
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	479,595
200 Personnel Services - Employee Benefits	326,480
300 Purchased Professional and Technical Services	38,400
400 Purchased Property Services	1,900
500 Other Purchased Services	3,513
600 Supplies	11,804
800 Other Objects	440
Total Support Services - Pupil Health	\$862,132
2500 Support Services - Business	
100 Personnel Services - Salaries	430,060
200 Personnel Services - Employee Benefits	282,394
300 Purchased Professional and Technical Services	1,600
500 Other Purchased Services	2,000
600 Supplies	7,500
800 Other Objects	14,500
Total Support Services - Business	\$738,054
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,024,159
200 Personnel Services - Employee Benefits	1,135,329
300 Purchased Professional and Technical Services	206,096
400 Purchased Property Services	518,825
500 Other Purchased Services	217,775
600 Supplies	1,117,129
700 Property	94,000
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	\$5,314,613
2700 Student Transportation Services	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	69,700
200 Personnel Services - Employee Benefits	30,334
300 Purchased Professional and Technical Services	3,990
500 Other Purchased Services	3,175,332
600 Supplies	31,653
Total Student Transportation Services	\$3,311,009
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	16,500
500 Other Purchased Services	2,500
600 Supplies	32,900
800 Other Objects	2,650
Total Support Services - Central	\$54,550
2900 <u>Other Support Services</u>	
500 Other Purchased Services	72,361
Total Other Support Services	\$72,361
Total Support Services	\$17,847,187
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	755,980
200 Personnel Services - Employee Benefits	340,099
300 Purchased Professional and Technical Services	53,400
400 Purchased Property Services	54,006
500 Other Purchased Services	142,000
600 Supplies	191,000
700 Property	21,000
800 Other Objects	93,718
Total Student Activities	\$1,651,203
3300 <u>Community Services</u>	
800 Other Objects	3,600
Total Community Services	\$3,600
Total Operation of Non-Instructional Services	\$1,654,803
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	6,163,967
Total Interfund Transfers - Out	\$6,163,967
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$6,238,967
TOTAL EXPENDITURES	\$58,888,444

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,748,464	9,255,139
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	1,900,000	1,800,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	340,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,033,464	\$11,250,139

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		

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$11,033,464	\$11,250,139
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	76,067,759	74,265,571
0520 Extended-Term Financing Agreements Payable	1,000,000	500,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	617,951	626,951
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,660,500	9,857,500
0599 Other Noncurrent Liabilities		
Total General Fund	\$86,346,210	\$85,250,022

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	\$86,346,210	\$85,250,022
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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	\$86,346,210	\$85,250,022
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,530,109
0850 Unassigned Fund Balance	4,711,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,241,109
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,316,109