

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

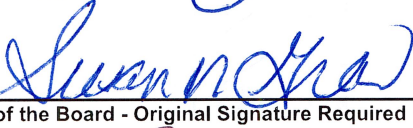
Date of Adoption of the General Fund Budget: 05/18/2023



President of the Board - Original Signature Required

05/18/2023

Date



Secretary of the Board - Original Signature Required

5/18/2023

Date



Chief School Administrator - Original Signature Required

5/19/23

Date

TREVOR CARRINGTON

(717)235-4811 Extn :7224

Contact Person

Telephone Extension

trevor.carrington@sycsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern York County SD	COUNTY : York	AUN : 112676503
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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	\$65674931
Ending Unassigned Fund Balance	\$3283747
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 5/19/23
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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 : Southern York County SD	County : York	AUN Number : 112676503
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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 04/13/2023
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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.	This amount represents contingency funds for emergencies that are unable to be budgeted.
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.	This represents the use of fund balance and contingency utilization.
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 that are assigned for future capital projects.

<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	13,554,883
0850 Unassigned Fund Balance	3,283,747
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,838,630</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,070,924
7000 Revenue from State Sources	20,044,765
8000 Revenue from Federal Sources	2,052,052
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$63,167,741</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,006,371</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,963,974
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	35,000
6150 Current Act 511 Taxes - Proportional Assessments	6,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	625,000
6500 Earnings on Investments	720,000
6700 Revenues from LEA Activities	129,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	22,850
REVENUE FROM LOCAL SOURCES	\$41,070,924
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,867,179
7112 Basic Education Funding-Social Security	1,050,794
7160 Tuition for Orphans Subsidy	47,361
7271 Special Education funds for School-Aged Pupils	2,207,500
7311 Pupil Transportation Subsidy	939,022
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	320,184
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,548
7340 State Property Tax Reduction Allocation	1,340,158
7360 Safe Schools	231,989
7505 Ready to Learn Block Grant	386,378
7820 State Share of Retirement Contributions	4,572,652
REVENUE FROM STATE SOURCES	\$20,044,765
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	290,543
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,542
8517 Title IV - 21st Century Schools	25,549
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,613,671

Amount

REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	64,747
REVENUE FROM FEDERAL SOURCES	\$2,052,052
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,167,741

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$31,963,974
Amount of Tax Relief for Homestead Exclusions	<u>\$1,340,336</u>
Total Approx. Tax Revenue:	\$33,304,310
Approx. Tax Levy for Tax Rate Calculation:	\$34,555,229

York

Total

2022-23 Data		
a. Assessed Value	\$1,718,387,664	\$1,718,387,664
b. Real Estate Mills	19.9100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,819,038,154	\$1,819,038,154
d. Assessed Value	\$1,735,571,541	\$1,735,571,541
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$34,213,098	\$34,213,098
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$34,213,098	\$34,213,098
(f Total * g)		
i. Base Mills Subject to Index	19.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.23386%	96.23386%
k. Tax Levy Needed	\$34,555,229	\$34,555,229
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,555,229	\$34,555,229
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,214,893
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,963,974
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,963,974	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,340,336</u>	
Total Approx. Tax Revenue:	\$33,304,310	
Approx. Tax Levy for Tax Rate Calculation:	\$34,555,229	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.9254	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,317,529	\$36,317,529
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	\$11,485.00	
Number of Homestead/Farmstead Properties	5867	5867
Median Assessed Value of Homestead Properties		\$181,560

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,963,974
Amount of Tax Relief for Homestead Exclusions	<u>\$1,340,336</u>
Total Approx. Tax Revenue:	\$33,304,310
Approx. Tax Levy for Tax Rate Calculation:	\$34,555,229

York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,340,158	Lowering RE Tax Rate	\$0	\$1,340,158
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$178			\$178
Amount of Tax Relief from State/Local Sources				\$1,340,336

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>
York	1,735,571,541	19.9100	34,555,229			96.23386%	
Totals:	1,735,571,541		34,555,229	1,340,336	33,214,893	96.23386%	31,963,974

	<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	\$0.00	\$0.00	0
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 0 0

	<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	0.800%	0.000%	725,000,000	5,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000,000	550,000
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 835,000,000 6,350,000

Total Act 511, Current Taxes 6,350,000

Act 511 Tax Limit -->	1,819,038,154	12	21,828,458
	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> York	19.9100	19.9100	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.800%	0.800%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,089,123
1200 Special Programs - Elementary / Secondary	9,457,017
1300 Vocational Education	1,170,595
1400 Other Instructional Programs - Elementary / Secondary	192,385
1500 Nonpublic School Programs	1,000
1700 Higher Education Programs for Secondary Students	40,000
Total Instruction	\$35,950,120
2000 Support Services	
2100 Support Services - Students	2,667,534
2200 Support Services - Instructional Staff	2,415,579
2300 Support Services - Administration	3,940,388
2400 Support Services - Pupil Health	1,026,356
2500 Support Services - Business	1,389,552
2600 Operation and Maintenance of Plant Services	5,894,585
2700 Student Transportation Services	2,970,115
2800 Support Services - Central	2,151,733
2900 Other Support Services	6,000
Total Support Services	\$22,461,842
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,199,186
3300 Community Services	23,622
Total Operation of Non-Instructional Services	\$1,222,808
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,740,161
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$6,040,161
Total Estimated Expenditures and Other Financing Uses	\$65,674,931

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,984,709
200 Personnel Services - Employee Benefits	8,319,117
300 Purchased Professional and Technical Services	397,887
400 Purchased Property Services	94,505
500 Other Purchased Services	937,366
600 Supplies	1,283,596
700 Property	61,643
800 Other Objects	10,300
Total Regular Programs - Elementary / Secondary	\$25,089,123
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,805,979
200 Personnel Services - Employee Benefits	2,439,941
300 Purchased Professional and Technical Services	1,088,153
500 Other Purchased Services	2,077,260
600 Supplies	45,684
Total Special Programs - Elementary / Secondary	\$9,457,017
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,170,595
Total Vocational Education	\$1,170,595
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,289
200 Personnel Services - Employee Benefits	27,101
300 Purchased Professional and Technical Services	22,850
500 Other Purchased Services	65,000
600 Supplies	7,145
Total Other Instructional Programs - Elementary / Secondary	\$192,385
1500 <u>Nonpublic School Programs</u>	
600 Supplies	1,000
Total Nonpublic School Programs	\$1,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	40,000
Total Higher Education Programs for Secondary Students	\$40,000
Total Instruction	\$35,950,120
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,560,098
200 Personnel Services - Employee Benefits	946,923
300 Purchased Professional and Technical Services	68,971
500 Other Purchased Services	72,750
600 Supplies	18,792
Total Support Services - Students	\$2,667,534

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,243,504
200 Personnel Services - Employee Benefits	896,951
300 Purchased Professional and Technical Services	193,410
500 Other Purchased Services	1,000
600 Supplies	80,714
Total Support Services - Instructional Staff	\$2,415,579
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,267,805
200 Personnel Services - Employee Benefits	1,321,923
300 Purchased Professional and Technical Services	240,562
500 Other Purchased Services	99,998
600 Supplies	10,100
Total Support Services - Administration	\$3,940,388
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	465,481
200 Personnel Services - Employee Benefits	298,892
300 Purchased Professional and Technical Services	253,483
400 Purchased Property Services	1,500
600 Supplies	7,000
Total Support Services - Pupil Health	\$1,026,356
2500 Support Services - Business	
100 Personnel Services - Salaries	694,474
200 Personnel Services - Employee Benefits	437,779
300 Purchased Professional and Technical Services	46,359
400 Purchased Property Services	9,000
500 Other Purchased Services	174,540
600 Supplies	24,400
800 Other Objects	3,000
Total Support Services - Business	\$1,389,552
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,966,674
200 Personnel Services - Employee Benefits	1,252,977
300 Purchased Professional and Technical Services	171,238
400 Purchased Property Services	626,707
500 Other Purchased Services	174,558
600 Supplies	1,267,581
700 Property	434,850
Total Operation and Maintenance of Plant Services	\$5,894,585
2700 Student Transportation Services	
100 Personnel Services - Salaries	106,266
200 Personnel Services - Employee Benefits	66,265
500 Other Purchased Services	2,570,584
600 Supplies	227,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,970,115
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	532,234
200 Personnel Services - Employee Benefits	399,849
300 Purchased Professional and Technical Services	77,900
400 Purchased Property Services	141,400
500 Other Purchased Services	9,200
600 Supplies	339,150
700 Property	651,200
800 Other Objects	800
Total Support Services - Central	\$2,151,733
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$22,461,842
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	583,676
200 Personnel Services - Employee Benefits	237,905
300 Purchased Professional and Technical Services	47,500
400 Purchased Property Services	21,900
500 Other Purchased Services	191,290
600 Supplies	71,010
700 Property	24,060
800 Other Objects	21,845
Total Student Activities	\$1,199,186
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,800
200 Personnel Services - Employee Benefits	3,665
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,657
600 Supplies	1,000
Total Community Services	\$23,622
Total Operation of Non-Instructional Services	\$1,222,808
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,740,161
Total Interfund Transfers - Out	\$5,740,161
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$6,040,161
TOTAL EXPENDITURES	\$65,674,931

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	24,244,000	21,921,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	110,000	110,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000	10,000
Other Capital Projects Fund	26,500,000	16,620,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	578,000	583,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	9,000	9,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$51,461,000	\$39,263,000

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		
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	\$51,461,000	\$39,263,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	73,264,000	81,360,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	32,820	33,250
0540 Accumulated Compensated Absences	1,026,581	912,516
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,605,230	8,096,476
0599 Other Noncurrent Liabilities		
Total General Fund	\$81,928,631	\$90,402,242
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	\$81,928,631	\$90,402,242
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,669,000	1,899,000
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		
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	\$1,669,000	\$1,899,000
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TOTAL INDEBTEDNESS	\$83,597,631	\$92,301,242
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	11,047,693
0850 Unassigned Fund Balance	3,283,747
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,331,440
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,631,440