

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kelly Price

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Contact Person

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ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance	142,187	
820 Restricted Fund Balance		
830 Committed Fund Balance		
840 Assigned Fund Balance	500,000	
850 Unassigned Fund Balance	5,737,507	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,237,507</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	55,594,792	
7000 Revenue from State Sources	22,214,989	
3000 Revenue from Federal Sources	1,541,694	
3000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$79,386,475</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,623,982</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	45,516,579
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	48,918
6114 Payments in Lieu of Current Taxes - State / Local	1,489
6120 Current Per Capita Taxes, Section 679	83,000
6140 Current Act 511 Taxes - Flat Rate Assessments	193,000
6150 Current Act 511 Taxes - Proportional Assessments	6,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	980,000
6500 Earnings on Investments	1,340,000
6700 Revenues from LEA Activities	133,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	703,531
6910 Rentals	69,000
6920 Contributions and Donations from Private Sources	41,000
6940 Tuition from Patrons	170,275
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES	\$55,594,792
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REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,271,512
7112 Basic Education Funding-Social Security	1,222,040
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,994,756
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	1,060,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,365
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	706,687
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,085,259
7360 Safe Schools	327,258
7505 Ready to Learn Block Grant	436,905
7820 State Share of Retirement Contributions	5,533,207

REVENUE FROM STATE SOURCES	\$22,214,989
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REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	581,020
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,619

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	24,630
8517 NCLB, Title IV - 21st Century Schools	44,026
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	632,399
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,541,694
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,386,475

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$45,516,579

Amount of Tax Relief for Homestead Exclusions \$1,085,259

Total Approx. Tax Revenue: \$46,601,838

Approx. Tax Levy for Tax Rate Calculation: \$48,221,627

Berk

Total

2022-23 Data

a. Assessed Value	\$1,602,828,100	\$1,602,828,100
b. Real Estate Mills	29.6000	

I. 2023-24 Data

c. 2021 STEB Market Value	\$2,142,987,307	\$2,142,987,307
d. Assessed Value	\$1,602,047,400	\$1,602,047,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$47,443,712	\$47,443,712
(a * b)		

2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$47,443,712	\$47,443,712
(f Total * g)		
i. Base Mills Subject to Index	29.6000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.56361%	96.56361%
k. Tax Levy Needed	\$48,221,627	\$48,221,627
(Approx. Tax Levy * g)		

I. 2023-24 Real Estate Tax Rate 30.1000

(k / d * 1000)

l. Tax Levy Generated by Mills	\$48,221,627	\$48,221,627
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions	\$47,136,368	
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(m - Amount of Tax Relief for Homestead Exclusions)

n. Net Tax Revenue Generated By Mills	\$45,516,579	
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(n * Est. Pct. Collection)

AUN: 114063003 Governor Mifflin SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$45,516,579

Amount of Tax Relief for Homestead Exclusions \$1,085,259

Total Approx. Tax Revenue: \$46,601,838

Approx. Tax Levy for Tax Rate Calculation: \$48,221,627

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	31.1392	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,886,474	\$49,886,474
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	\$5,298.00	
Number of Homestead/Farmstead Properties	6818	6818
Median Assessed Value of Homestead Properties		\$103,300

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$45,516,579
Amount of Tax Relief for Homestead Exclusions	<u>\$1,085,259</u>
Total Approx. Tax Revenue:	\$46,601,838
Approx. Tax Levy for Tax Rate Calculation:	\$48,221,627

Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,085,259	Lowering RE Tax Rate	\$0	\$1,085,259
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,085,259

CODE6111 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>
Berks	1,602,047,400	30.1000	48,221,627			96.56361%	
Totals:	1,602,047,400		48,221,627	-	1,085,259 =	47,136,368 X	96.56361% = 45,516,579

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		83,000
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 <u>Current Act 511 Per Capita Taxes</u>	\$5.00	\$0.00	85,000
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$5.00	\$0.00	65,000
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	45,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			195,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	5,565,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	700,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			6,265,000
Total Act 511, Current Taxes			6,458,000
Act 511 Tax Limit -->	2,142,987,307 X	12	25,715,848
	Market Value	Mills	(511 Limit)

Tax Functio n	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>									
	Berks	29.6000	30.1000	1.69%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,190,141
1200 Special Programs - Elementary / Secondary	13,272,105
1300 Vocational Education	1,556,289
1400 Other Instructional Programs - Elementary / Secondary	258,434
1500 Nonpublic School Programs	16,419
1800 Pre-Kindergarten	350,000
Total Instruction	\$46,643,388
2000 Support Services	
2100 Support Services - Students	3,075,114
2200 Support Services - Instructional Staff	3,227,321
2300 Support Services - Administration	3,771,906
2400 Support Services - Pupil Health	667,533
2500 Support Services - Business	1,253,472
2600 Operation and Maintenance of Plant Services	6,183,476
2700 Student Transportation Services	3,689,961
2800 Support Services - Central	1,650,435
2900 Other Support Services	56,500
Total Support Services	\$23,575,718
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,793,951
3300 Community Services	222,835
Total Operation of Non-Instructional Services	\$2,016,786
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	7,150,583
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,650,583
Total Estimated Expenditures and Other Financing Uses	\$79,886,475

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,953,638
200 Personnel Services - Employee Benefits	11,525,690
300 Purchased Professional and Technical Services	359,682
400 Purchased Property Services	20,080
500 Other Purchased Services	628,221
600 Supplies	613,767
700 Property	76,003
800 Other Objects	13,060
Total Regular Programs - Elementary / Secondary	\$31,190,141
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,954,641
200 Personnel Services - Employee Benefits	3,221,344
300 Purchased Professional and Technical Services	1,456,100
500 Other Purchased Services	3,548,550
600 Supplies	80,120
700 Property	11,350
Total Special Programs - Elementary / Secondary	\$13,272,105
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,556,289
Total Vocational Education	\$1,556,289
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,800
200 Personnel Services - Employee Benefits	15,934
300 Purchased Professional and Technical Services	118,200
500 Other Purchased Services	86,500
Total Other Instructional Programs - Elementary / Secondary	\$258,434
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	16,419
Total Nonpublic School Programs	\$16,419
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	254,911
200 Personnel Services - Employee Benefits	81,109
600 Supplies	13,980
Total Pre-Kindergarten	\$350,000
Total Instruction	\$46,643,388
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,782,269
200 Personnel Services - Employee Benefits	1,064,543
300 Purchased Professional and Technical Services	85,782
500 Other Purchased Services	4,750

<u>Description</u>	<u>Amount</u>
600 Supplies	136,340
800 Other Objects	1,430
Total Support Services - Students	\$3,075,114
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,092,761
200 Personnel Services - Employee Benefits	792,514
300 Purchased Professional and Technical Services	77,343
400 Purchased Property Services	859,500
500 Other Purchased Services	69,598
600 Supplies	281,805
700 Property	48,300
800 Other Objects	5,500
Total Support Services - Instructional Staff	\$3,227,321
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,924,995
200 Personnel Services - Employee Benefits	1,231,560
300 Purchased Professional and Technical Services	333,000
400 Purchased Property Services	5,500
500 Other Purchased Services	169,800
600 Supplies	74,101
800 Other Objects	32,950
Total Support Services - Administration	\$3,771,906
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	299,192
200 Personnel Services - Employee Benefits	235,741
300 Purchased Professional and Technical Services	122,050
500 Other Purchased Services	100
600 Supplies	10,000
800 Other Objects	450
Total Support Services - Pupil Health	\$667,533
2500 Support Services - Business	
100 Personnel Services - Salaries	545,370
200 Personnel Services - Employee Benefits	360,222
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	238,880
500 Other Purchased Services	6,000
600 Supplies	25,000
800 Other Objects	26,000
Total Support Services - Business	\$1,253,472
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,238,867
200 Personnel Services - Employee Benefits	1,465,370
300 Purchased Professional and Technical Services	29,781
400 Purchased Property Services	488,690
500 Other Purchased Services	304,210

<u>Description</u>	<u>Amount</u>
600 Supplies	1,602,808
700 Property	47,800
800 Other Objects	5,950
Total Operation and Maintenance of Plant Services	\$6,183,476
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,505
200 Personnel Services - Employee Benefits	10,456
400 Purchased Property Services	10,000
500 Other Purchased Services	3,650,000
800 Other Objects	2,000
Total Student Transportation Services	\$3,689,961
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	708,430
200 Personnel Services - Employee Benefits	496,100
300 Purchased Professional and Technical Services	405,275
500 Other Purchased Services	9,750
600 Supplies	23,580
800 Other Objects	7,300
Total Support Services - Central	\$1,650,435
2900 <u>Other Support Services</u>	
500 Other Purchased Services	56,500
Total Other Support Services	\$56,500
Total Support Services	\$23,575,718
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,036,676
200 Personnel Services - Employee Benefits	431,032
300 Purchased Professional and Technical Services	72,950
500 Other Purchased Services	107,950
600 Supplies	46,000
700 Property	78,200
800 Other Objects	21,143
Total Student Activities	\$1,793,951
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	62,825
200 Personnel Services - Employee Benefits	23,210
600 Supplies	6,800
800 Other Objects	130,000
Total Community Services	\$222,835
Total Operation of Non-Instructional Services	\$2,016,786
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	7,150,583

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$7,150,583
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,650,583
TOTAL EXPENDITURES	\$79,886,475

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,750,000	13,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	8,000,000	7,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	25,000,000	8,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	340,000	330,000
Other Agency Fund	40,000	40,000
Permanent Fund		
Total Cash and Short-Term Investments	\$48,630,000	\$29,870,000

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	\$48,630,000	\$29,870,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	92,103,000	88,360,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	396,432	186,167
0540 Accumulated Compensated Absences	560,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$103,059,432	\$99,596,167
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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

\$103,059,432

\$99,596,167

Short-Term Payables

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,500,000	11,500,000
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	1,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
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	\$12,580,000	\$12,080,000
TOTAL INDEBTEDNESS	\$115,639,432	\$111,676,167

Account Description	Amounts
0810 Nonspendable Fund Balance	142,187
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,737,507
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,737,507
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,379,694