FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/22/2023

President of the Board - Original Signature Required — Date: 5/22/23

Secretary of the Board - Original Signature Required — Date:

Chief School Administrator - Original Signature Required — Date: 5/22/23

Contact Person: Oslwen C Anderson, Jr. -

Telephone: (717)657-5100 — Extension: Extn :50140

Email Address: oanderson@hannasd.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Susquehanna Township SD	Dauphin	115228303

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 [x]

No [ ]

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

Total Budgeted Expenditures	$65432786
Ending Unassigned Fund Balance	$3533452
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.40%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
Tamara Willis, Ph.D.	05/23/23

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 :	County :	AUN Number :
Susquehanna Township SD	Dauphin	115228303

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
	5/22/23

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

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, and grossly unfunded cyber and charter school tuition costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance required for sound fiscal operations and management. Necessary to continue financing required employee wages, fringe benefits costs, and grossly unfunded cyber and charter school tuition costs.

ITEM	AMOUNTS	
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	9,509,871	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,775,659	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$13,285,530**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	44,685,483	
7000 Revenue from State Sources	14,334,299	
8000 Revenue from Federal Sources	3,657,758	
9000 Other Financing Sources	484,861	
Total Estimated Revenues And Other Financing Sources		**$63,162,401**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$76,447,931**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,612,080
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	39,521
6120 Current Per Capita Taxes, Section 679	59,995
6140 Current Act 511 Taxes - Flat Rate Assessments	163,551
6150 Current Act 511 Taxes - Proportional Assessments	7,849,810
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,959,621
6500 Earnings on Investments	240,000
6700 Revenues from LEA Activities	31,827
6800 Revenues from Intermediary Sources / Pass-Through Funds	537,382
6910 Rentals	38,924
6920 Contributions and Donations from Private Sources	4,209
6940 Tuition from Patrons	67,563
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6980 Revenue from Community Services Activities	500
6990 Refunds and Other Miscellaneous Revenue	14,500
REVENUE FROM LOCAL SOURCES	**$44,685,483**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,764,995
7112 Basic Education Funding-Social Security	749,940
7160 Tuition for Orphans Subsidy	134,187
7271 Special Education funds for School-Aged Pupils	1,811,584
7311 Pupil Transportation Subsidy	687,893
7312 Nonpublic and Charter School Pupil Transportation Subsidy	140,985
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	65,117
7330 Health Services (Medical, Dental, Nurse, Act 25)	61,437
7340 State Property Tax Reduction Allocation	575,155
7360 Safe Schools	49,015
7505 Ready to Learn Block Grant	261,665
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	130,070
7820 State Share of Retirement Contributions	3,902,256
REVENUE FROM STATE SOURCES	**$14,334,299**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	841,230

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,464
8517 NCLB, Title IV - 21St Century Schools	51,486
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,555,171
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	107,407
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	**$3,657,758**
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing and Leases	484,861
OTHER FINANCING SOURCES	**$484,861**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**63,162,401**

Act 1 Index (current): **4.8%**

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$33,612,080**	
Amount of Tax Relief for Homestead Exclusions	**$575,155**	
Total Approx. Tax Revenue:	**$34,187,235**	
Approx. Tax Levy for Tax Rate Calculation:	**$35,012,654**	
	Dauphin	**Total**
2022-23 Data		
a. Assessed Value	$1,692,433,560	$1,692,433,560
b. Real Estate Mills	19.9589	
I. **2023-24 Data**		
c. 2021 STEB Market Value	$2,309,793,009	$2,309,793,009
d. Assessed Value	$1,690,828,105	$1,690,828,105
e. Assessed Value of New Constr/ Renov	$0	$0
2022-23 Calculations		
f. 2022-23 Tax Levy	$33,779,112	$33,779,112
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	$33,779,112	$33,779,112
(f Total * g)		
i. Base Mills Subject to Index	19.9589	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.60314%	97.60314%
k. Tax Levy Needed	$35,012,654	$35,012,654
(Approx. Tax Levy * g)		
l. 2023-24 Real Estate Tax Rate	**20.7074**	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	$35,012,654	$35,012,654
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		$34,437,499
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		$33,612,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method: Rate

	Rate
Approx. Tax Revenue from RE Taxes:	**$33,612,080**
Amount of Tax Relief for Homestead Exclusions	**$575,155**
Total Approx. Tax Revenue:	**$34,187,235**
Approx. Tax Levy for Tax Rate Calculation:	**$35,012,654**

		Dauphin	Total
	Index Maximums		
	p. Maximum Mills Based On Index	20.9169	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$35,366,882	$35,366,882
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$4,132.82	
V.	Number of Homestead/Farmstead Properties	6721	6721
	Median Assessed Value of Homestead Properties		$114,300

Act 1 Index (current): 4.8%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$33,612,080**	
Amount of Tax Relief for Homestead Exclusions	**$575,155**	
Total Approx. Tax Revenue:	**$34,187,235**	
Approx. Tax Levy for Tax Rate Calculation:	**$35,012,654**	
	Dauphin	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$575,155	Lowering RE Tax Rate	$0	$575,155
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$575,155**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Dauphin	1,690,828,105	20.7074	35,012,654						97.60314%		
Totals:	**1,690,828,105**		**35,012,654**	-	575,155	=	34,437,499	X	97.60314%	=	33,612,080

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			59,995
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	59,995	59,995
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	103,556	103,556
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**163,551**	**163,551**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	4,600,061	4,600,061
6152	Current Act 511 Occupation Taxes	108.0000	0.000	2,090,592	2,090,592
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,159,157	1,159,157
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			**7,849,810**	**7,849,810**
	Total Act 511, Current Taxes				**8,013,361**
	Act 511 Tax Limit -->		**2,309,793,009 X** **Market Value**	**12** **Mills**	**27,717,516** **(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	Current Real Estate Taxes									
	Dauphin	19.9589	20.7074	3.76%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.8%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	108.0000	108.0000	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,069,281
1200 Special Programs - Elementary / Secondary	10,929,526
1300 Vocational Education	2,180,950
1400 Other Instructional Programs - Elementary / Secondary	1,942,233
1500 Nonpublic School Programs	39,750
1700 Higher Education Programs for Secondary Students	293,981
Total Instruction	**$40,455,721**
2000 Support Services	
2100 Support Services - Students	2,064,152
2200 Support Services - Instructional Staff	1,110,292
2300 Support Services - Administration	3,640,365
2400 Support Services - Pupil Health	726,152
2500 Support Services - Business	1,307,788
2600 Operation and Maintenance of Plant Services	5,542,754
2700 Student Transportation Services	2,850,042
2800 Support Services - Central	1,576,322
2900 Other Support Services	42,392
Total Support Services	**$18,860,259**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,138,878
3300 Community Services	4,768
Total Operation of Non-Instructional Services	**$1,143,646**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	**$40,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,933,160
Total Other Expenditures and Financing Uses	**$4,933,160**
Total Estimated Expenditures and Other Financing Uses	**$65,432,786**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,940,539
200 Personnel Services - Employee Benefits	8,092,724
300 Purchased Professional and Technical Services	915,396
400 Purchased Property Services	107,597
500 Other Purchased Services	3,506,435
600 Supplies	411,640
800 Other Objects	94,950
Total Regular Programs - Elementary / Secondary	**$25,069,281**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,531,391
200 Personnel Services - Employee Benefits	2,588,720
300 Purchased Professional and Technical Services	2,990,936
500 Other Purchased Services	1,701,178
600 Supplies	109,684
800 Other Objects	7,617
Total Special Programs - Elementary / Secondary	**$10,929,526**
1300 Vocational Education	
100 Personnel Services - Salaries	154,433
200 Personnel Services - Employee Benefits	122,310
500 Other Purchased Services	1,894,551
600 Supplies	9,656
Total Vocational Education	**$2,180,950**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	387,841
200 Personnel Services - Employee Benefits	180,939
500 Other Purchased Services	1,367,853
600 Supplies	2,600
800 Other Objects	3,000
Total Other Instructional Programs - Elementary / Secondary	**$1,942,233**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	34,500
600 Supplies	5,250
Total Nonpublic School Programs	**$39,750**
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	293,981
Total Higher Education Programs for Secondary Students	**$293,981**
Total Instruction	**$40,455,721**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	876,860
200 Personnel Services - Employee Benefits	763,201

Description	Amount
300 Purchased Professional and Technical Services	391,410
500 Other Purchased Services	13,803
600 Supplies	17,338
800 Other Objects	1,540
Total Support Services - Students	**$2,064,152**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	447,832
200 Personnel Services - Employee Benefits	309,320
300 Purchased Professional and Technical Services	296,200
600 Supplies	56,940
Total Support Services - Instructional Staff	**$1,110,292**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,696,490
200 Personnel Services - Employee Benefits	1,191,038
300 Purchased Professional and Technical Services	511,768
500 Other Purchased Services	193,692
600 Supplies	15,896
800 Other Objects	31,481
Total Support Services - Administration	**$3,640,365**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	283,933
200 Personnel Services - Employee Benefits	231,723
300 Purchased Professional and Technical Services	182,953
500 Other Purchased Services	10,597
600 Supplies	16,446
800 Other Objects	500
Total Support Services - Pupil Health	**$726,152**
2500 Support Services - Business	
100 Personnel Services - Salaries	655,356
200 Personnel Services - Employee Benefits	537,835
300 Purchased Professional and Technical Services	67,102
400 Purchased Property Services	22,052
500 Other Purchased Services	15,705
600 Supplies	8,735
800 Other Objects	1,003
Total Support Services - Business	**$1,307,788**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,862,791
200 Personnel Services - Employee Benefits	1,309,375
300 Purchased Professional and Technical Services	164,800
400 Purchased Property Services	976,163
500 Other Purchased Services	253,763
600 Supplies	975,822
800 Other Objects	40
Total Operation and Maintenance of Plant Services	**$5,542,754**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	52,781
200 Personnel Services - Employee Benefits	22,018
500 Other Purchased Services	2,748,096
600 Supplies	27,147
Total Student Transportation Services	**$2,850,042**
2800 Support Services - Central	
100 Personnel Services - Salaries	538,324
200 Personnel Services - Employee Benefits	396,132
300 Purchased Professional and Technical Services	78,617
400 Purchased Property Services	5,000
500 Other Purchased Services	75,545
600 Supplies	466,316
800 Other Objects	16,388
Total Support Services - Central	**$1,576,322**
2900 Other Support Services	
500 Other Purchased Services	42,392
Total Other Support Services	**$42,392**
Total Support Services	**$18,860,259**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	503,079
200 Personnel Services - Employee Benefits	207,435
300 Purchased Professional and Technical Services	143,571
400 Purchased Property Services	41,850
500 Other Purchased Services	87,750
600 Supplies	60,973
800 Other Objects	94,220
Total Student Activities	**$1,138,878**
3300 Community Services	
500 Other Purchased Services	2,762
800 Other Objects	2,006
Total Community Services	**$4,768**
Total Operation of Non-Instructional Services	**$1,143,646**
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	**$40,000**
Total Facilities Acquisition, Construction and Improvement Services	**$40,000**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,070,178

Description	Amount
900 Other Uses of Funds	3,862,982
Total Debt Service / Other Expenditures and Financing Uses	**$4,933,160**
Total Other Expenditures and Financing Uses	**$4,933,160**
TOTAL EXPENDITURES	**$65,432,786**

Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	16,977,293	14,977,293
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	**$16,977,293**	**$14,977,293**

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		

	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	$16,977,293	$14,977,293

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	30,375,000	27,915,000
0520 Extended-Term Financing Agreements Payable	854,421	208,417
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$31,229,421**	**$28,123,417**
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		
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		
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		
Capital Reserve Fund - § 690, §1850		
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 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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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	**$31,229,421**	**$28,123,417**

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	**$31,229,421**	**$28,123,417**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,481,693
0850 Unassigned Fund Balance	3,533,452
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$11,015,145**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$11,015,145**