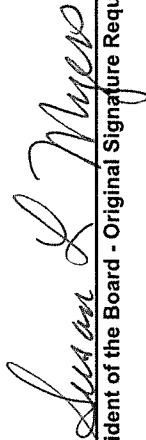


FINAL GENERAL FUND BUDGET

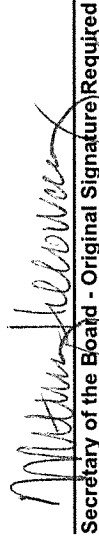
Fiscal Year 2023-2024

General Fund Budget Approval

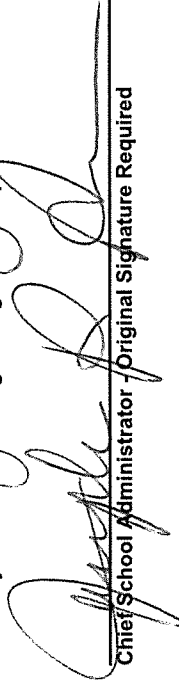
Date of Adoption of the General Fund Budget: 06/12/2023


President of the Board - Original Signature Required

6/12/2023
Date


Secretary of the Board - Original Signature Required

6/12/2023
Date


Chief School Administrator - Original Signature Required

6/12/2023
Date

Whitney Holloway

(570)458-5538

Extn :3247

Contact Person

Telephone

Extension

wholloway@millsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millville Area SD	COUNTY : Columbia	AUN : 116195004
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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

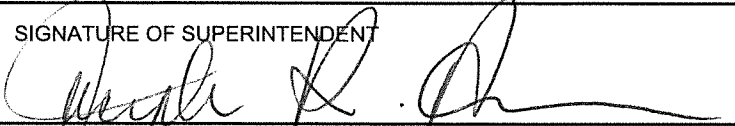
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$14862701
Ending Unassigned Fund Balance	\$1556801
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.47%

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 6/12/2023
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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 : Millville Area SD	County : Columbia	AUN Number : 116195004
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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 5-8-2023
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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>
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.	Amount is for general purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Acc'd Comp Leave \$265,618, Post Ret Health Actuarial \$1,106,393, PSERS rate change \$640,146, Future Vo-Tech Needs \$100,000, Technology reserve \$250,000

<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	2,066,953
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,852,005
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,918,958</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,608,827
7000 Revenue from State Sources	7,423,480
8000 Revenue from Federal Sources	830,394
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,862,701</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,781,659</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,458,657
6113 Public Utility Realty Taxes	5,356
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,546,724
6400 Delinquencies on Taxes Levied / Assessed by the LEA	195,614
6500 Earnings on Investments	103,285
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	42,008
6940 Tuition from Patrons	30,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$6,608,827
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,584,408
7112 Basic Education Funding-Social Security	227,108
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	599,782
7311 Pupil Transportation Subsidy	409,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,550
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	357,997
7505 Ready to Learn Block Grant	115,997
7820 State Share of Retirement Contributions	1,006,638
REVENUE FROM STATE SOURCES	\$7,423,480
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	263,326
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,624
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	448,799
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	54,645
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$830,394
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,862,701

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,458,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>	
Total Approx. Tax Revenue:	\$4,816,654	
Approx. Tax Levy for Tax Rate Calculation:	\$5,051,320	
	Columbia	Total

2022-23 Data		
a. Assessed Value	\$90,394,654	\$90,394,654
b. Real Estate Mills	52.9522	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$366,803,575	\$366,803,575
d. Assessed Value	\$90,592,666	\$90,592,666
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,786,596	\$4,786,596
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,786,596	\$4,786,596
(f Total * g)		
i. Base Mills Subject to Index	52.9522	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$5,051,320	\$5,051,320
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	55.7586	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,051,320	\$5,051,320
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,693,323
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,458,657
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,458,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>	
Total Approx. Tax Revenue:	\$4,816,654	
Approx. Tax Levy for Tax Rate Calculation:	\$5,051,320	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.7586	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,051,320	\$5,051,320
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	\$4,172.00	
Number of Homestead/Farmstead Properties	1539	1539
Median Assessed Value of Homestead Properties		\$35,210

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,458,657
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>
Total Approx. Tax Revenue:	\$4,816,654
Approx. Tax Levy for Tax Rate Calculation:	\$5,051,320
	Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,997	Lowering RE Tax Rate	\$0	\$357,997
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$357,997

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>
Columbia	90,592,666	55.7586	5,051,320			95.00000%	
Totals:	90,592,666		5,051,320	357,997	4,693,323	95.00000%	4,458,657

	<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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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 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	1.200%	0.000%	1,446,724	1,446,724
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,546,724 1,546,724

Total Act 511, Current Taxes 1,546,724

Act 511 Tax Limit -->	366,803,575	X	12	4,401,643
	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> Columbia	52.9522	55.7586	5.30%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,618,887
1200 Special Programs - Elementary / Secondary	2,158,395
1300 Vocational Education	931,303
1400 Other Instructional Programs - Elementary / Secondary	39,366
Total Instruction	\$8,747,951
2000 Support Services	
2100 Support Services - Students	728,864
2200 Support Services - Instructional Staff	486,975
2300 Support Services - Administration	1,040,774
2400 Support Services - Pupil Health	139,299
2500 Support Services - Business	458,047
2600 Operation and Maintenance of Plant Services	1,697,567
2700 Student Transportation Services	800,000
2800 Support Services - Central	37,167
Total Support Services	\$5,388,693
3000 Operation of Non-Instructional Services	
3200 Student Activities	322,758
3300 Community Services	8,191
Total Operation of Non-Instructional Services	\$330,949
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	395,108
Total Other Expenditures and Financing Uses	\$395,108
Total Estimated Expenditures and Other Financing Uses	\$14,862,701

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,052,884
200 Personnel Services - Employee Benefits	2,026,558
400 Purchased Property Services	6,225
500 Other Purchased Services	423,756
600 Supplies	108,335
800 Other Objects	1,129
Total Regular Programs - Elementary / Secondary	\$5,618,887
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,063,265
200 Personnel Services - Employee Benefits	693,186
300 Purchased Professional and Technical Services	65,402
500 Other Purchased Services	246,495
600 Supplies	86,743
700 Property	1,281
800 Other Objects	2,023
Total Special Programs - Elementary / Secondary	\$2,158,395
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	282,355
200 Personnel Services - Employee Benefits	141,717
500 Other Purchased Services	478,228
600 Supplies	28,761
800 Other Objects	242
Total Vocational Education	\$931,303
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,605
200 Personnel Services - Employee Benefits	12,761
Total Other Instructional Programs - Elementary / Secondary	\$39,366
Total Instruction	\$8,747,951
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	400,562
200 Personnel Services - Employee Benefits	265,466
300 Purchased Professional and Technical Services	29,368
400 Purchased Property Services	7,475
500 Other Purchased Services	7,554
600 Supplies	15,419
700 Property	33
800 Other Objects	2,987
Total Support Services - Students	\$728,864
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	115,252
200 Personnel Services - Employee Benefits	100,375

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	17,673
400 Purchased Property Services	6,000
500 Other Purchased Services	22,000
600 Supplies	20,675
700 Property	205,000
Total Support Services - Instructional Staff	\$486,975
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	520,145
200 Personnel Services - Employee Benefits	355,117
300 Purchased Professional and Technical Services	42,612
400 Purchased Property Services	8,255
500 Other Purchased Services	21,578
600 Supplies	47,338
800 Other Objects	45,729
Total Support Services - Administration	\$1,040,774
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,995
200 Personnel Services - Employee Benefits	39,467
300 Purchased Professional and Technical Services	5,000
600 Supplies	2,837
Total Support Services - Pupil Health	\$139,299
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	224,443
200 Personnel Services - Employee Benefits	170,479
300 Purchased Professional and Technical Services	48,205
400 Purchased Property Services	500
500 Other Purchased Services	6,420
600 Supplies	3,800
800 Other Objects	4,200
Total Support Services - Business	\$458,047
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	414,484
200 Personnel Services - Employee Benefits	371,698
300 Purchased Professional and Technical Services	204,075
400 Purchased Property Services	347,363
500 Other Purchased Services	143,963
600 Supplies	119,500
700 Property	95,484
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,697,567
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	800,000
Total Student Transportation Services	\$800,000
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	22,657
200 Personnel Services - Employee Benefits	14,510
Total Support Services - Central	\$37,167
Total Support Services	\$5,388,693
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	131,721
200 Personnel Services - Employee Benefits	55,856
300 Purchased Professional and Technical Services	58,408
400 Purchased Property Services	1,610
500 Other Purchased Services	41,397
600 Supplies	17,283
700 Property	10,625
800 Other Objects	5,858
Total Student Activities	\$322,758
3300 Community Services	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,495
Total Community Services	\$8,191
Total Operation of Non-Instructional Services	\$330,949
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	144,008
900 Other Uses of Funds	251,100
Total Debt Service / Other Expenditures and Financing Uses	\$395,108
Total Other Expenditures and Financing Uses	\$395,108
TOTAL EXPENDITURES	\$14,862,701

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,000,000	1,000,000
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	2,649,049	2,649,049
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	\$3,649,049	\$3,649,049

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 **\$3,649,049** **\$3,649,049**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	3,190,000	3,000,000
0520 Extended-Term Financing Agreements Payable	1,145,000	1,083,900
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	265,618	265,618
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,600,618	\$4,349,518

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$4,600,618	\$4,349,518

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	\$4,600,618	\$4,349,518
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,362,157
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,556,801
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,918,958

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,918,958
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