

PROPOSED FINAL

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

Whitney Holloway

(570)458-5538

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Contact Person

Telephone

Extension

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Email Address

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

Justification

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	1,511,456
0840 Assigned Fund Balance	2,649,091
0850 Unassigned Fund Balance	2,407,502
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,568,049</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,377,103
7000 Revenue from State Sources	7,507,045
8000 Revenue from Federal Sources	578,745
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,462,893</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,030,942</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,451,950
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	1,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	195,614
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	42,000
6940 Tuition from Patrons	30,000
6980 Revenue from Community Services Activities	50,000
REVENUE FROM LOCAL SOURCES	\$6,377,103
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,584,408
7112 Basic Education Funding-Social Security	250,250
7220 Vocational Education	60,000
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
7810 State Share of Social Security and Medicare Taxes	1,107,061
REVENUE FROM STATE SOURCES	\$7,507,045
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	32,137
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	268,282
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$578,745
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,462,893

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,451,950	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>	
Total Approx. Tax Revenue:	\$4,809,947	
Approx. Tax Levy for Tax Rate Calculation:	\$5,044,260	
	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	\$90,465,875	\$90,465,875
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	\$5,044,260	\$5,044,260
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	55.7587	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,044,260	\$5,044,260
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,686,263
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,451,950
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,451,950	
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>	
Total Approx. Tax Revenue:	\$4,809,947	
Approx. Tax Levy for Tax Rate Calculation:	\$5,044,260	
	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))	0.0001	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,044,251	\$5,044,251
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$9	\$9
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$9	\$9

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,310.00	
Number of Homestead/Farmstead Properties	1539	1539
Median Assessed Value of Homestead Properties		\$35,109

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,451,950
Amount of Tax Relief for Homestead Exclusions	<u>\$357,997</u>
Total Approx. Tax Revenue:	\$4,809,947
Approx. Tax Levy for Tax Rate Calculation:	\$5,044,260
	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 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Columbia	90,465,875	55.7587	5,044,260			95.00000%		
Totals:		90,465,875	5,044,260	-	357,997 =	4,686,263 X	95.00000% = 4,451,950	
				<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	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			1.200%	0.000%	1,250,000	1,250,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	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						1,350,000	1,350,000	
Total Act 511, Current Taxes							1,350,000	
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	55.7587	5.31%	No	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%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		5,571,972
1200 Special Programs - Elementary / Secondary		2,152,578
1300 Vocational Education		964,404
1400 Other Instructional Programs - Elementary / Secondary		39,364
Total Instruction		\$8,728,318
2000 Support Services		
2100 Support Services - Students		731,825
2200 Support Services - Instructional Staff		492,422
2300 Support Services - Administration		1,039,965
2400 Support Services - Pupil Health		139,300
2500 Support Services - Business		457,979
2600 Operation and Maintenance of Plant Services		1,618,822
2700 Student Transportation Services		800,000
2800 Support Services - Central		37,162
Total Support Services		\$5,317,475
3000 Operation of Non-Instructional Services		
3200 Student Activities		328,137
3300 Community Services		8,191
Total Operation of Non-Instructional Services		\$336,328
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		395,109
Total Other Expenditures and Financing Uses		\$395,109
Total Estimated Expenditures and Other Financing Uses		\$14,777,230

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,036,556
200 Personnel Services - Employee Benefits	2,012,792
400 Purchased Property Services	6,225
500 Other Purchased Services	423,758
600 Supplies	91,511
800 Other Objects	1,130
Total Regular Programs - Elementary / Secondary	\$5,571,972
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,063,265
200 Personnel Services - Employee Benefits	687,359
300 Purchased Professional and Technical Services	65,403
500 Other Purchased Services	246,497
600 Supplies	86,750
700 Property	1,281
800 Other Objects	2,023
Total Special Programs - Elementary / Secondary	\$2,152,578
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	282,355
200 Personnel Services - Employee Benefits	141,679
500 Other Purchased Services	478,229
600 Supplies	61,899
800 Other Objects	242
Total Vocational Education	\$964,404
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,605
200 Personnel Services - Employee Benefits	12,759
Total Other Instructional Programs - Elementary / Secondary	\$39,364
Total Instruction	\$8,728,318
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	400,562
200 Personnel Services - Employee Benefits	265,334
300 Purchased Professional and Technical Services	29,368
400 Purchased Property Services	7,475
500 Other Purchased Services	10,642
600 Supplies	15,421
700 Property	34
800 Other Objects	2,989
Total Support Services - Students	\$731,825
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	174,303
200 Personnel Services - Employee Benefits	165,769

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Description	Amount
300 Purchased Professional and Technical Services	17,673
400 Purchased Property Services	6,000
500 Other Purchased Services	12,000
600 Supplies	21,677
700 Property	95,000
Total Support Services - Instructional Staff	\$492,422
2300 Support Services - Administration	
100 Personnel Services - Salaries	520,145
200 Personnel Services - Employee Benefits	354,305
300 Purchased Professional and Technical Services	42,613
400 Purchased Property Services	8,255
500 Other Purchased Services	21,579
600 Supplies	47,338
800 Other Objects	45,730
Total Support Services - Administration	\$1,039,965
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	91,995
200 Personnel Services - Employee Benefits	39,467
300 Purchased Professional and Technical Services	5,000
600 Supplies	2,838
Total Support Services - Pupil Health	\$139,300
2500 Support Services - Business	
100 Personnel Services - Salaries	224,443
200 Personnel Services - Employee Benefits	170,411
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	\$457,979
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	414,484
200 Personnel Services - Employee Benefits	371,446
300 Purchased Professional and Technical Services	204,075
400 Purchased Property Services	323,870
500 Other Purchased Services	88,963
600 Supplies	119,500
700 Property	95,484
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,618,822
2700 Student Transportation Services	
500 Other Purchased Services	800,000
Total Student Transportation Services	\$800,000
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	22,657
200 Personnel Services - Employee Benefits	14,505
Total Support Services - Central	\$37,162
Total Support Services	\$5,317,475
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	131,721
200 Personnel Services - Employee Benefits	55,856
300 Purchased Professional and Technical Services	58,412
400 Purchased Property Services	1,610
500 Other Purchased Services	46,377
600 Supplies	17,676
700 Property	10,625
800 Other Objects	5,860
Total Student Activities	\$328,137
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,696
200 Personnel Services - Employee Benefits	2,495
Total Community Services	\$8,191
Total Operation of Non-Instructional Services	\$336,328
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	144,009
900 Other Uses of Funds	251,100
Total Debt Service / Other Expenditures and Financing Uses	\$395,109
Total Other Expenditures and Financing Uses	\$395,109
TOTAL EXPENDITURES	\$14,777,230

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		

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PROPOSED FINAL

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	124,473	124,473
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,459,473	\$4,208,373
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	\$4,459,473	\$4,208,373

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	\$4,459,473	\$4,208,373

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,066,953
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,186,759
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,253,712
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,253,712