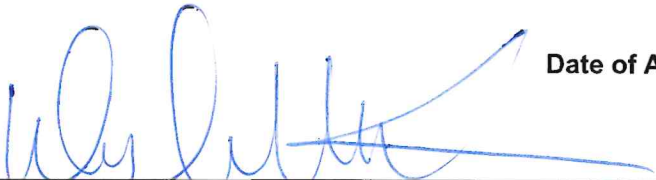


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

6-13-2023

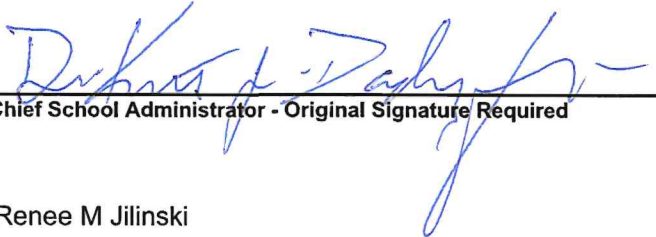
Date



Secretary of the Board - Original Signature Required

6.13.2023

Date



Chief School Administrator - Original Signature Required

6-13-2023

Date

Renee M Jilinski

Contact Person

(570)966-8207

Extn :

Telephone

Extension

rjilinski@mifflinburg.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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

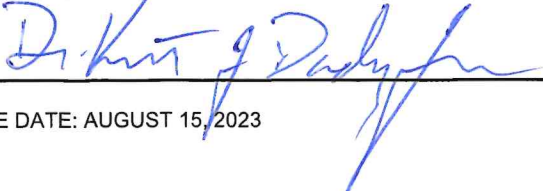
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$38383403
Ending Unassigned Fund Balance	\$340901
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.88%

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 6.13.2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

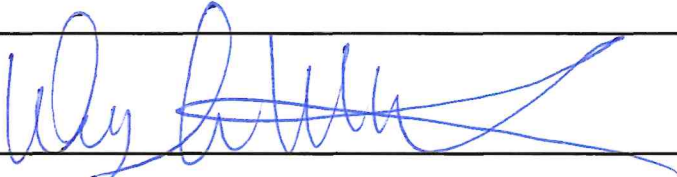
24 PS 6-687(a)(1)

(03/2006)

School District Name : Mifflinburg Area SD	County : Union	AUN Number : 116605003
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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 6-13-2023
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$558,868.00 Function 2200, Object 200: \$636,961.00	Tuition Reimbursement (Object 240) budgeted according to the Collective Bargaining Agreement. The maximum credit payout in the fiscal year is 300 credits at 75% Penn State Graduate rate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for athletics and school sponsored extra-curricular activities achieving District, Regional, State and National competition levels.
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.	Unassigned Fund Balance for use by the board for unanticipated expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance for future pension costs, OPEB, Capital Projects, Construction & Improvements and Future Funding Stabilization.

<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	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,200,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,200,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,910,062
7000 Revenue from State Sources	16,431,510
8000 Revenue from Federal Sources	882,732
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,224,304</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,424,304</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,183,006
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	114,650
6120 Current Per Capita Taxes, Section 679	38,350
6140 Current Act 511 Taxes - Flat Rate Assessments	76,700
6150 Current Act 511 Taxes - Proportional Assessments	6,177,997
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,000
6500 Earnings on Investments	262,700
6700 Revenues from LEA Activities	65,715
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,714
6910 Rentals	16,955
6920 Contributions and Donations from Private Sources	29,000
6940 Tuition from Patrons	42,000
6990 Refunds and Other Miscellaneous Revenue	31,275

REVENUE FROM LOCAL SOURCES \$20,910,062

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,027,326
7112 Basic Education Funding-Social Security	500,000
7160 Tuition for Orphans Subsidy	38,000
7220 Vocational Education	94,000
7271 Special Education funds for School-Aged Pupils	1,504,935
7311 Pupil Transportation Subsidy	1,030,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	216,388
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	718,878
7360 Safe Schools	259,686
7505 Ready to Learn Block Grant	354,755
7820 State Share of Retirement Contributions	2,629,042

REVENUE FROM STATE SOURCES \$16,431,510

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	508,458
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,208
8517 Title IV - 21st Century Schools	40,134

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	75,374
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	155,861
8751 ARP ESSER Learning Loss	17,257
8754 ARP ESSER Homeless Children and Youth Funds	12,440

REVENUE FROM FEDERAL SOURCES \$882,732

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 38,224,304

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,183,006
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>
Total Approx. Tax Revenue:	\$13,901,884
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606

Union

Total

2022-23 Data		
a. Assessed Value	\$936,337,350	\$936,337,350
b. Real Estate Mills	14.4300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,135,136,843	\$1,135,136,843
d. Assessed Value	\$948,975,780	\$948,975,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,511,348	\$13,511,348
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,511,348	\$13,511,348
(f Total * g)		
i. Base Mills Subject to Index	14.4300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$14,309,606	\$14,309,606
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.0790	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,309,606	\$14,309,606
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,590,728
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,183,006
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,183,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>	
Total Approx. Tax Revenue:	\$13,901,884	
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606	
	Union	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2092	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,433,162	\$14,433,162
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	\$15,891.00	
Number of Homestead/Farmstead Properties	3033	3033
Median Assessed Value of Homestead Properties		\$119,700

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,183,006
Amount of Tax Relief for Homestead Exclusions	<u>\$718,878</u>
Total Approx. Tax Revenue:	\$13,901,884
Approx. Tax Levy for Tax Rate Calculation:	\$14,309,606

Union	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$718,878	Lowering RE Tax Rate	\$0	\$718,878
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$718,878

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>
Union	948,975,780	15.0790	14,309,606			97.00000%	
Totals:	948,975,780		14,309,606	718,878	13,590,728	97.00000%	13,183,006

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,350
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	76,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 76,700 76,700

	<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	1.550%	0.000%	5,902,997	5,902,997
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	275,000	275,000
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 6,177,997 6,177,997

Total Act 511, Current Taxes 6,254,697

Act 511 Tax Limit -->	1,135,136,843	12	13,621,642
	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> Union	14.4300	15.0790	4.50%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,251,781
1200 Special Programs - Elementary / Secondary	5,131,374
1300 Vocational Education	1,642,974
1400 Other Instructional Programs - Elementary / Secondary	166,353
Total Instruction	\$22,192,482
2000 Support Services	
2100 Support Services - Students	1,374,769
2200 Support Services - Instructional Staff	1,334,068
2300 Support Services - Administration	2,225,657
2400 Support Services - Pupil Health	339,154
2500 Support Services - Business	504,432
2600 Operation and Maintenance of Plant Services	3,522,037
2700 Student Transportation Services	2,078,055
2800 Support Services - Central	925,799
Total Support Services	\$12,303,971
3000 Operation of Non-Instructional Services	
3200 Student Activities	906,505
3300 Community Services	6,000
Total Operation of Non-Instructional Services	\$912,505
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	39,783
Total Facilities Acquisition, Construction and Improvement Services	\$39,783
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,469,662
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	165,000
Total Other Expenditures and Financing Uses	\$2,934,662
Total Estimated Expenditures and Other Financing Uses	\$38,383,403

2023-2024 Final General Fund Budget

LEA : 116605003 Mifflinburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,133,850
200 Personnel Services - Employee Benefits	5,637,556
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	4,480
500 Other Purchased Services	1,158,790
600 Supplies	252,495
800 Other Objects	2,610
Total Regular Programs - Elementary / Secondary	\$15,251,781
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,127,465
200 Personnel Services - Employee Benefits	1,348,485
300 Purchased Professional and Technical Services	689,000
500 Other Purchased Services	921,072
600 Supplies	42,922
800 Other Objects	2,430
Total Special Programs - Elementary / Secondary	\$5,131,374
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	132,991
200 Personnel Services - Employee Benefits	67,793
500 Other Purchased Services	1,433,510
600 Supplies	8,680
Total Vocational Education	\$1,642,974
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	105,946
200 Personnel Services - Employee Benefits	49,857
600 Supplies	10,550
Total Other Instructional Programs - Elementary / Secondary	\$166,353
Total Instruction	\$22,192,482
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	669,736
200 Personnel Services - Employee Benefits	530,388
300 Purchased Professional and Technical Services	106,272
500 Other Purchased Services	575
600 Supplies	57,738
800 Other Objects	10,060
Total Support Services - Students	\$1,374,769
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	558,868
200 Personnel Services - Employee Benefits	636,961
300 Purchased Professional and Technical Services	65,575
500 Other Purchased Services	1,200

2023-2024 Final General Fund Budget

LEA : 116605003 Mifflinburg Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	70,129
800 Other Objects	1,335
Total Support Services - Instructional Staff	\$1,334,068
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,099,406
200 Personnel Services - Employee Benefits	843,742
300 Purchased Professional and Technical Services	71,800
500 Other Purchased Services	114,825
600 Supplies	18,150
800 Other Objects	77,734
Total Support Services - Administration	\$2,225,657
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	173,745
200 Personnel Services - Employee Benefits	159,019
400 Purchased Property Services	800
500 Other Purchased Services	40
600 Supplies	5,550
Total Support Services - Pupil Health	\$339,154
2500 Support Services - Business	
100 Personnel Services - Salaries	238,400
200 Personnel Services - Employee Benefits	215,487
600 Supplies	48,945
800 Other Objects	1,600
Total Support Services - Business	\$504,432
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,056,139
200 Personnel Services - Employee Benefits	960,723
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	281,193
500 Other Purchased Services	130,267
600 Supplies	1,086,765
800 Other Objects	950
Total Operation and Maintenance of Plant Services	\$3,522,037
2700 Student Transportation Services	
100 Personnel Services - Salaries	136,198
200 Personnel Services - Employee Benefits	76,732
500 Other Purchased Services	1,865,000
800 Other Objects	125
Total Student Transportation Services	\$2,078,055
2800 Support Services - Central	
100 Personnel Services - Salaries	185,324
200 Personnel Services - Employee Benefits	123,026
300 Purchased Professional and Technical Services	69,675
400 Purchased Property Services	5,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	49,670
600 Supplies	492,504
800 Other Objects	600
Total Support Services - Central	\$925,799
Total Support Services	\$12,303,971
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	391,962
200 Personnel Services - Employee Benefits	176,876
300 Purchased Professional and Technical Services	81,260
400 Purchased Property Services	30,577
500 Other Purchased Services	86,040
600 Supplies	122,885
800 Other Objects	16,905
Total Student Activities	\$906,505
3300 Community Services	
600 Supplies	6,000
Total Community Services	\$6,000
Total Operation of Non-Instructional Services	\$912,505
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	39,783
Total Facilities Acquisition, Construction and Improvement Services	\$39,783
Total Facilities Acquisition, Construction and Improvement Services	\$39,783
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,068,050
900 Other Uses of Funds	1,401,612
Total Debt Service / Other Expenditures and Financing Uses	\$2,469,662
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 Budgetary Reserve	
800 Other Objects	165,000
Total Budgetary Reserve	\$165,000
Total Other Expenditures and Financing Uses	\$2,934,662
TOTAL EXPENDITURES	\$38,383,403

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	11,700,000	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		
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	\$11,700,000	\$11,500,000

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	\$11,700,000	\$11,500,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	29,541,350	27,157,700
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 General Fund	\$29,541,350	\$27,157,700

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Permanent Fund

Total Long-Term Indebtedness	\$29,541,350	\$27,157,700
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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	\$29,541,350	\$27,157,700
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	340,901
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,040,901
5900 Budgetary Reserve	165,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,245,901