

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 *[Signature]* Date *5-23-23*

Secretary of the Board - Original Signature Required *Margaret Ross* Date *5-23-23*

Chief School Administrator - Original Signature Required *[Signature]* Date *5.24.23*

Contact Person Jason Young Telephone (717)579-1268 Extension Extn :1105

Email Address jyoung@northernYork.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern York County SD	COUNTY : York	AUN : 115674603
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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	\$63427544
Ending Unassigned Fund Balance	\$4254128
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.70%

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 5.24.23
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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 : Northern York County SD	County : York	AUN Number : 115674603
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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 4-18-23
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate: 0.00	Board will not impose Act 511 taxes in 2023-2024.
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.	Ending unassigned fund balance is held for use when revenues are low (low cash flow) and also to offset future budget deficits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Ending committed fund balance is made of of commitments for future debt service, student activity funds, a transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending assigned fund balance is made up of school activity accounts.

<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	277,954	
0820 Restricted Fund Balance	216,598	
0830 Committed Fund Balance	3,856,000	
0840 Assigned Fund Balance	87,075	
0850 Unassigned Fund Balance	4,863,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,806,075</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,550,775	
7000 Revenue from State Sources	20,906,822	
8000 Revenue from Federal Sources	1,104,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$63,562,597</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$72,368,672</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	31,734,549
6112 Interim Real Estate Taxes	178,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6150 Current Act 511 Taxes - Proportional Assessments	7,310,721
6400 Delinquencies on Taxes Levied / Assessed by the LEA	581,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	244,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	640,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	342,000
6990 Refunds and Other Miscellaneous Revenue	240,000

REVENUE FROM LOCAL SOURCES \$41,550,775

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,310,000
7112 Basic Education Funding-Social Security	850,000
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	2,127,500
7311 Pupil Transportation Subsidy	1,550,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	570,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	910,189
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	384,133
7820 State Share of Retirement Contributions	3,950,000

REVENUE FROM STATE SOURCES \$20,906,822

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	26,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	588,000

Amount

REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	40,000
REVENUE FROM FEDERAL SOURCES	\$1,104,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,562,597

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$31,734,549
Amount of Tax Relief for Homestead Exclusions	<u>\$910,189</u>
Total Approx. Tax Revenue:	\$32,644,738
Approx. Tax Levy for Tax Rate Calculation:	\$33,835,994

York

Total

2022-23 Data		
a. Assessed Value	\$1,684,637,603	\$1,684,637,603
b. Real Estate Mills	19.2959	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,626,968,577	\$1,626,968,577
d. Assessed Value	\$1,705,769,978	\$1,705,769,978
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$32,506,599	\$32,506,599
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$32,506,599	\$32,506,599
(f Total * g)		
i. Base Mills Subject to Index	19.2959	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.38200%	96.38200%
k. Tax Levy Needed	\$33,835,994	\$33,835,994
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.8362	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$33,835,994	\$33,835,994
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,925,805
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,734,549
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$31,734,549	
Amount of Tax Relief for Homestead Exclusions	<u>\$910,189</u>	
Total Approx. Tax Revenue:	\$32,644,738	
Approx. Tax Levy for Tax Rate Calculation:	\$33,835,994	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3185	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,658,687	\$34,658,687
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	\$7,328.00	
Number of Homestead/Farmstead Properties	6367	6367
Median Assessed Value of Homestead Properties		\$173,915

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$31,734,549
Amount of Tax Relief for Homestead Exclusions	<u>\$910,189</u>
Total Approx. Tax Revenue:	\$32,644,738
Approx. Tax Levy for Tax Rate Calculation:	\$33,835,994
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$910,189	Lowering RE Tax Rate	\$0	\$910,189
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$910,189

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>
York	1,705,769,978	19.8362	33,835,994			96.38200%	
Totals:	1,705,769,978		33,835,994	910,189 =	32,925,805 X	96.38200% =	31,734,549

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 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	0.750%	0.000%	6,599,121	6,599,121
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
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 7,310,721 7,310,721

Total Act 511, Current Taxes 7,310,721

Act 511 Tax Limit -->	1,626,968,577 X	12	19,523,623
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> York	19.2959	19.8362	2.81%	Yes	5.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.3%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.3%			
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	5.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,776,829
1200 Special Programs - Elementary / Secondary	9,356,534
1300 Vocational Education	888,548
1400 Other Instructional Programs - Elementary / Secondary	201,226
Total Instruction	\$35,223,137
2000 Support Services	
2100 Support Services - Students	2,675,481
2200 Support Services - Instructional Staff	1,540,416
2300 Support Services - Administration	3,790,500
2400 Support Services - Pupil Health	824,628
2500 Support Services - Business	742,836
2600 Operation and Maintenance of Plant Services	4,355,597
2700 Student Transportation Services	3,282,649
2800 Support Services - Central	2,094,265
2900 Other Support Services	31,000
Total Support Services	\$19,337,372
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,755,035
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$1,756,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,751,000
5200 Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	\$7,151,000
Total Estimated Expenditures and Other Financing Uses	\$63,467,544

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,497,178
200 Personnel Services - Employee Benefits	8,530,839
300 Purchased Professional and Technical Services	564,393
400 Purchased Property Services	94,400
500 Other Purchased Services	2,173,200
600 Supplies	856,049
700 Property	32,090
800 Other Objects	28,680
Total Regular Programs - Elementary / Secondary	\$24,776,829
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,200,109
200 Personnel Services - Employee Benefits	1,701,480
300 Purchased Professional and Technical Services	3,448,375
400 Purchased Property Services	6,725
500 Other Purchased Services	880,850
600 Supplies	97,375
700 Property	19,320
800 Other Objects	2,300
Total Special Programs - Elementary / Secondary	\$9,356,534
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	176,287
200 Personnel Services - Employee Benefits	128,651
400 Purchased Property Services	1,600
500 Other Purchased Services	565,010
600 Supplies	10,000
800 Other Objects	7,000
Total Vocational Education	\$888,548
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	108,161
200 Personnel Services - Employee Benefits	79,485
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	1,500
600 Supplies	80
Total Other Instructional Programs - Elementary / Secondary	\$201,226
Total Instruction	\$35,223,137
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,454,135
200 Personnel Services - Employee Benefits	1,086,531
300 Purchased Professional and Technical Services	8,800
500 Other Purchased Services	14,600
600 Supplies	106,250

<u>Description</u>	<u>Amount</u>
700 Property	2,000
800 Other Objects	3,165
Total Support Services - Students	\$2,675,481
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	646,252
200 Personnel Services - Employee Benefits	636,280
300 Purchased Professional and Technical Services	93,458
500 Other Purchased Services	104,500
600 Supplies	57,426
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$1,540,416
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,895,409
200 Personnel Services - Employee Benefits	1,260,576
300 Purchased Professional and Technical Services	324,800
400 Purchased Property Services	8,300
500 Other Purchased Services	210,900
600 Supplies	44,450
700 Property	13,500
800 Other Objects	32,565
Total Support Services - Administration	\$3,790,500
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	443,340
200 Personnel Services - Employee Benefits	313,588
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	300
500 Other Purchased Services	1,800
600 Supplies	11,300
800 Other Objects	1,800
Total Support Services - Pupil Health	\$824,628
2500 Support Services - Business	
100 Personnel Services - Salaries	375,765
200 Personnel Services - Employee Benefits	281,671
300 Purchased Professional and Technical Services	9,300
400 Purchased Property Services	3,500
500 Other Purchased Services	19,500
600 Supplies	45,100
800 Other Objects	8,000
Total Support Services - Business	\$742,836
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,324,704
200 Personnel Services - Employee Benefits	1,052,485
300 Purchased Professional and Technical Services	163,778
400 Purchased Property Services	651,665
500 Other Purchased Services	45,515

<u>Description</u>	<u>Amount</u>
600 Supplies	988,450
700 Property	126,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$4,355,597
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,420
200 Personnel Services - Employee Benefits	47,529
500 Other Purchased Services	3,145,700
600 Supplies	10,000
700 Property	19,000
Total Student Transportation Services	\$3,282,649
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	180,031
200 Personnel Services - Employee Benefits	146,434
300 Purchased Professional and Technical Services	601,500
400 Purchased Property Services	15,000
500 Other Purchased Services	400
600 Supplies	230,000
700 Property	920,400
800 Other Objects	500
Total Support Services - Central	\$2,094,265
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,000
Total Other Support Services	\$31,000
Total Support Services	\$19,337,372
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	684,278
200 Personnel Services - Employee Benefits	301,687
300 Purchased Professional and Technical Services	183,650
400 Purchased Property Services	48,770
500 Other Purchased Services	134,250
600 Supplies	346,450
700 Property	10,500
800 Other Objects	45,450
Total Student Activities	\$1,755,035
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$1,756,035
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,323,000

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,428,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,751,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
Total Other Expenditures and Financing Uses	\$7,151,000
TOTAL EXPENDITURES	\$63,467,544

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	9,000,000	9,035,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	320,000	320,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	9,000,000	4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	620,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	35,000	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,975,000	\$14,040,000

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	\$18,975,000	\$14,040,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	33,065,000	29,825,000
0520 Extended-Term Financing Agreements Payable	186,000	105,000
0530 Lease and Other Right To Use Obligations	82,000	57,000
0540 Accumulated Compensated Absences	900,000	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,100,000	8,100,000
0599 Other Noncurrent Liabilities	56,700,000	56,000,000
Total General Fund	\$99,033,000	\$94,987,000

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	33,000	30,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	139,000	139,000
0599 Other Noncurrent Liabilities	1,127,000	1,127,000
Total Food Service / Cafeteria Operations Fund	\$1,299,000	\$1,296,000

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

\$100,332,000

\$96,283,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,270,000	3,200,000
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	53,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,323,000	\$3,250,000
TOTAL INDEBTEDNESS	\$104,655,000	\$99,533,000

Account Description	Amounts
0810 Nonspendable Fund Balance	277,954
0820 Restricted Fund Balance	216,598
0830 Committed Fund Balance	4,500,000
0840 Assigned Fund Balance	87,000
0850 Unassigned Fund Balance	4,314,128
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,901,128

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,395,680
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