

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

Proposed Final Budget

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

Marcia Stokes

(717)703-4130

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
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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	\$219880525
Ending Unassigned Fund Balance	\$17677451
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.03%

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
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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 : Harrisburg City SD	County : Dauphin	AUN Number : 115222752
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$335,324.00 Function 1800, Object 200: \$337,320.00	This includes 4 teachers and 4 paraprofessionals. The benefit package of the 4 paraprofessionals exceeds their total salary expense. This is driven primarily by the cost of family health insurance.
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 represents approximately 1% of the budget is used for contingencies
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.	Per the Recovery Plan, growth in fund balance is required for the long term fiscal stability of the district and to meet cash flow needs without short term borrowing.
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 Athletics
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Per the Recovery Plan, growth in fund balance is required for long term fiscal stability of the district and will be assigned to specific future needs.

<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	4,025,778
0820 Restricted Fund Balance	
0830 Committed Fund Balance	50,000
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	18,127,451
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,077,451</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	62,855,562
7000 Revenue from State Sources	109,857,990
8000 Revenue from Federal Sources	47,166,973
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$219,880,525</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$239,957,976</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,991,074
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	1,914,500
6140 Current Act 511 Taxes - Flat Rate Assessments	1,294,410
6150 Current Act 511 Taxes - Proportional Assessments	8,053,782
6400 Delinquencies on Taxes Levied / Assessed by the LEA	6,130,962
6500 Earnings on Investments	1,325,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,325,506
6910 Rentals	80,328
6920 Contributions and Donations from Private Sources	275,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	275,000
REVENUE FROM LOCAL SOURCES	\$62,855,562
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	76,488,642
7112 Basic Education Funding-Social Security	2,784,881
7271 Special Education funds for School-Aged Pupils	7,750,147
7292 Pre-K Counts	680,000
7299 Program Revenues Not Listed Previously in the 7200 Series	100,000
7311 Pupil Transportation Subsidy	1,560,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	510,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,194,390
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	3,499,438
7360 Safe Schools	184,766
7505 Ready to Learn Block Grant	1,807,251
7820 State Share of Retirement Contributions	12,198,475
REVENUE FROM STATE SOURCES	\$109,857,990
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	35,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	9,138,851
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	595,625

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	233,854
8517 Title IV - 21st Century Schools	511,461
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	103,395
8732 ARRA - Qualified School Construction Bonds (QSCB)	418,787
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	33,000,000
8751 ARP ESSER Learning Loss	2,000,000
8752 ARP ESSER Summer Programs	250,000
8753 ARP ESSER Afterschool Programs	210,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	70,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000

REVENUE FROM FEDERAL SOURCES \$47,166,973

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 219,880,525

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,991,074
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>
Total Approx. Tax Revenue:	\$45,490,512
Approx. Tax Levy for Tax Rate Calculation:	\$51,249,124

	Dauphin	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,626,740,811	\$1,626,740,811
b. Real Estate Mills	30.7800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,204,516,696	\$2,204,516,696
d. Assessed Value	\$1,612,621,890	\$1,612,621,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$50,071,082	\$50,071,082
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$50,071,082	\$50,071,082
(f Total * g)		
i. Base Mills Subject to Index	30.7800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.94000%	87.94000%
k. Tax Levy Needed	\$51,249,124	\$51,249,124
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	31.7800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,249,124	\$51,249,124
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,749,686
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,991,074
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,991,074
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>
Total Approx. Tax Revenue:	\$45,490,512
Approx. Tax Levy for Tax Rate Calculation:	\$51,249,124

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	32.6883	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,713,868	\$52,713,868
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	\$19,801.00	
Number of Homestead/Farmstead Properties	5561	5561
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,991,074
Amount of Tax Relief for Homestead Exclusions	<u>\$3,499,438</u>
Total Approx. Tax Revenue:	\$45,490,512
Approx. Tax Levy for Tax Rate Calculation:	\$51,249,124

	Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,499,438	Lowering RE Tax Rate	\$0	\$3,499,438
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,499,438

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>
Dauphin	1,612,621,890	31.7800	51,249,124			87.94000%	
Totals:	1,612,621,890		51,249,124	3,499,438	47,749,686	87.94000%	41,991,074

	<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	\$120.00	\$0.00	1,059,127
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	235,283
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 1,294,410 1,294,410

	<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	0.500%	0.000%	4,860,291	4,860,291
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	883,664	883,664
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	254,178	254,178
6155 Current Act 511 Business Privilege Taxes	1.0000	0.000	1	1
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	2,055,648	2,055,648
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,053,782 8,053,782

Total Act 511, Current Taxes 9,348,192

Act 511 Tax Limit -->	2,204,516,696	12	26,454,200
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Dauphin	30.7800	31.7800	3.25%	Yes	6.2%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6142	Current Act 511 Occupation Taxes - Flat Rate	\$120.00	\$120.00	0.00%	Yes	6.2%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%			
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	6.2%			
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	6.2%			
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	6.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	72,350,659
1200 Special Programs - Elementary / Secondary	33,663,463
1300 Vocational Education	3,295,377
1400 Other Instructional Programs - Elementary / Secondary	3,563,403
1500 Nonpublic School Programs	363,978
1600 Adult Education Programs	387,162
1800 Pre-Kindergarten	816,012
Total Instruction	\$114,440,054
2000 Support Services	
2100 Support Services - Students	6,101,553
2200 Support Services - Instructional Staff	7,053,202
2300 Support Services - Administration	10,414,712
2400 Support Services - Pupil Health	2,577,300
2500 Support Services - Business	1,957,221
2600 Operation and Maintenance of Plant Services	14,341,166
2700 Student Transportation Services	5,280,105
2800 Support Services - Central	5,416,514
2900 Other Support Services	39,125
Total Support Services	\$53,180,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,165,276
3300 Community Services	983,432
Total Operation of Non-Instructional Services	\$2,148,708
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,874,584
Total Facilities Acquisition, Construction and Improvement Services	\$24,874,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,326,931
5200 Interfund Transfers - Out	3,055,681
5900 Budgetary Reserve	2,853,669
Total Other Expenditures and Financing Uses	\$25,236,281
Total Estimated Expenditures and Other Financing Uses	\$219,880,525

2023-2024 Final General Fund Budget

LEA : 115222752 Harrisburg City SD

Printed 5/18/2023 9:17:41 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,040,163
200 Personnel Services - Employee Benefits	19,525,972
300 Purchased Professional and Technical Services	7,213,328
400 Purchased Property Services	1,996
500 Other Purchased Services	13,448,429
600 Supplies	4,119,271
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$72,350,659
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,233,684
200 Personnel Services - Employee Benefits	7,415,470
300 Purchased Professional and Technical Services	2,259,500
500 Other Purchased Services	14,371,839
600 Supplies	307,970
800 Other Objects	75,000
Total Special Programs - Elementary / Secondary	\$33,663,463
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,295,377
Total Vocational Education	\$3,295,377
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	418,819
200 Personnel Services - Employee Benefits	189,310
500 Other Purchased Services	2,955,274
Total Other Instructional Programs - Elementary / Secondary	\$3,563,403
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	363,978
Total Nonpublic School Programs	\$363,978
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	387,162
Total Adult Education Programs	\$387,162
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	335,324
200 Personnel Services - Employee Benefits	337,320
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	1,800
600 Supplies	140,968
Total Pre-Kindergarten	\$816,012
Total Instruction	\$114,440,054
2000 Support Services	
2100 <u>Support Services - Students</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,339,747
200 Personnel Services - Employee Benefits	2,412,594
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	16,462
600 Supplies	244,050
800 Other Objects	15,700
Total Support Services - Students	\$6,101,553
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,220,732
200 Personnel Services - Employee Benefits	2,681,425
300 Purchased Professional and Technical Services	218,170
500 Other Purchased Services	51,400
600 Supplies	880,750
800 Other Objects	725
Total Support Services - Instructional Staff	\$7,053,202
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,858,890
200 Personnel Services - Employee Benefits	3,275,243
300 Purchased Professional and Technical Services	1,596,000
500 Other Purchased Services	326,450
600 Supplies	167,400
800 Other Objects	190,729
Total Support Services - Administration	\$10,414,712
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,384,970
200 Personnel Services - Employee Benefits	961,230
300 Purchased Professional and Technical Services	206,400
500 Other Purchased Services	500
600 Supplies	24,200
Total Support Services - Pupil Health	\$2,577,300
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	950,404
200 Personnel Services - Employee Benefits	742,817
300 Purchased Professional and Technical Services	119,500
400 Purchased Property Services	3,700
500 Other Purchased Services	14,500
600 Supplies	119,800
800 Other Objects	6,500
Total Support Services - Business	\$1,957,221
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,556,782
200 Personnel Services - Employee Benefits	1,806,665
300 Purchased Professional and Technical Services	1,233,754
400 Purchased Property Services	5,687,425
500 Other Purchased Services	724,940

<u>Description</u>	<u>Amount</u>
600 Supplies	2,195,800
700 Property	128,800
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$14,341,166
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	134,475
200 Personnel Services - Employee Benefits	104,183
300 Purchased Professional and Technical Services	116,000
500 Other Purchased Services	4,559,647
600 Supplies	365,800
Total Student Transportation Services	\$5,280,105
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,178,850
200 Personnel Services - Employee Benefits	1,428,803
300 Purchased Professional and Technical Services	1,037,761
400 Purchased Property Services	111,000
500 Other Purchased Services	119,550
600 Supplies	533,450
800 Other Objects	7,100
Total Support Services - Central	\$5,416,514
2900 <u>Other Support Services</u>	
500 Other Purchased Services	39,125
Total Other Support Services	\$39,125
Total Support Services	\$53,180,898
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	527,012
200 Personnel Services - Employee Benefits	296,877
300 Purchased Professional and Technical Services	39,900
400 Purchased Property Services	55,300
500 Other Purchased Services	154,850
600 Supplies	79,337
800 Other Objects	12,000
Total Student Activities	\$1,165,276
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	566,970
200 Personnel Services - Employee Benefits	368,962
600 Supplies	47,500
Total Community Services	\$983,432
Total Operation of Non-Instructional Services	\$2,148,708
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	620,200

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	23,254,384
600 Supplies	500,000
700 Property	500,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,874,584
Total Facilities Acquisition, Construction and Improvement Services	\$24,874,584
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,227,618
900 Other Uses of Funds	11,099,313
Total Debt Service / Other Expenditures and Financing Uses	\$19,326,931
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,055,681
Total Interfund Transfers - Out	\$3,055,681
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,853,669
Total Budgetary Reserve	\$2,853,669
Total Other Expenditures and Financing Uses	\$25,236,281
TOTAL EXPENDITURES	\$219,880,525

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	35,000,000	36,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	125,000	125,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	24,000,000	24,000,000
Other Capital Projects Fund		
Debt Service Fund	585,000	585,000
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,000,000
Private Purpose Trust Fund	100,000	100,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$63,310,000	\$63,810,000

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	\$63,310,000	\$63,810,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	218,512,220	207,987,220
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,842,299	2,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,137,732	13,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$233,492,251	\$223,887,220
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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	14,364	15,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	184,519	185,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$198,883	\$200,000
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	\$233,691,134	\$224,087,220
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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	17,000,000	17,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		250,000
Capital Reserve Fund - § 1431	250,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	250,000	250,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$17,750,000	\$18,500,000
TOTAL INDEBTEDNESS	\$251,441,134	\$242,587,220

Account Description	Amounts
0810 Nonspendable Fund Balance	4,025,778
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	17,677,451
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,077,451
5900 Budgetary Reserve	2,853,669
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,956,898