

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 8/23/23

Lori A. Luski, Ed.D.

President of the Board - Original Signature Required
COURT APPOINTED RECEIVER

[Handwritten Signature]

Secretary of the Board - Original Signature Required

8/23/23

Date

8/23/23

Date

8/23/23

Date

Chief School Administrator - Original Signature Required

Marcia Stokes

Contact Person

(717)703-4130

Extn :

Telephone

Extension

mstokes@hbgsd.us

Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : Harrisburg City SD	COUNTY : Dauphin	AUN : 115222752
---	---------------------	--------------------

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

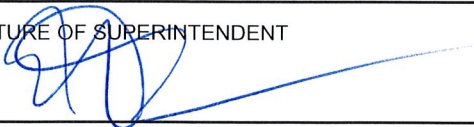
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$222829733
Ending Unassigned Fund Balance	\$17400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.80%

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 8/23/23
--	-----------------

DUE DATE: AUGUST 15, 2023

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
--	---------------------	---------------------------

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 COURT APPOINTED RECEIVER	DATE 8/23/2023
---	-------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

REVISED SUBMISSION

Val Number	Description	Justification
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 2% 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.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

810 Nonspendable Fund Balance	4,025,778
820 Restricted Fund Balance	
830 Committed Fund Balance	500,000
840 Assigned Fund Balance	1,900,000
850 Unassigned Fund Balance	17,400,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year **\$19,800,000**

Estimated Revenues And Other Financing Sources

5000 Revenue from Local Sources	61,453,916
7000 Revenue from State Sources	114,812,728
3000 Revenue from Federal Sources	46,563,089
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$222,829,733**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$242,629,733

REVISED SUBMISSION

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	40,589,364
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	6,131,026
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 \$61,453,916

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	81,299,301
7112 Basic Education Funding-Social Security	2,788,673
7271 Special Education funds for School-Aged Pupils	7,874,330
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	12,214,579

REVENUE FROM STATE SOURCES \$114,812,728

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	8,629,883
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	497,430

REVISED SUBMISSION

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	233,854
8517 Title IV - 21st Century Schools	514,740
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	\$46,563,089
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	222,829,733

act 1 Index (current): 6.2%
calculation Method:

pprox. Tax Revenue from RE Taxes: \$40,589,364
Amount of Tax Relief for Homestead Exclusions: \$3,499,438
Total Approx. Tax Revenue: \$44,088,802
pprox. Tax Levy for Tax Rate Calculation: \$49,655,185

Dauphin

Total

2022-23 Data

a. Assessed Value \$1,626,740,811
b. Real Estate Mills 30.7800

c. 2021 STEB Market Value \$2,204,516,696
d. Assessed Value \$1,613,228,890
e. Assessed Value of New Constr/ Renov \$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b) \$50,071,082

2023-24 Calculations

g. Percent of Total Market Value 100.00000%
h. Rebalanced 2022-23 Tax Levy (f Total * g) \$50,071,082

i. Base Mills Subject to Index 30.7800
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 87.94000%
k. Tax Levy Needed (Approx. Tax Levy * g) \$49,655,185

I. 2023-24 Real Estate Tax Rate 30.7800

(k / d * 1000)
m. Tax Levy Generated by Mills \$49,655,185
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$46,155,747
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$40,589,364
(n * Est. Pct. Collection)

ct 1 Index (current): 6.2%
alculation Method:

pprox. Tax Revenue from RE Taxes: \$40,589,364
mount of Tax Relief for Homestead Exclusions \$3,499,438
otal Approx. Tax Revenue: \$44,088,802
pprox. Tax Levy for Tax Rate Calculation: \$49,655,185

	Rate	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)	\$52,733,710	\$52,733,710
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
	Dauphin	

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$20,496.00	
Number of Homestead/Farmstead Properties	5561	5561
Median Assessed Value of Homestead Properties		\$54,600

Act 1 Index (current): 6.2%
Calculation Method:

Approx. Tax Revenue from RE Taxes: \$40,589,364
Amount of Tax Relief for Homestead Exclusions: \$3,499,438
Total Approx. Tax Revenue: \$44,088,802
Approx. Tax Levy for Tax Rate Calculation: \$49,655,185

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

2023-2024 Final General Fund Budget
 EA : 115222752 Harrisburg City SD
 Printed 8/18/2023 11:57:12 AM

REVISED SUBMISSION

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
1111	auphin	1,613,228,890	30.7800	49,655,185				87.94000%	
totals:		1,613,228,890		49,655,185	3,499,438	46,155,747	X	87.94000%	= 40,589,364

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00		0	0
6140				
<u>Current Per Capita Taxes, Section 679</u>				
<u>Current Act 511 Taxes -- Flat Rate Assessments</u>				
6141	\$0.00		0	0
6142	\$120.00		1,059,127	1,059,127
6143	\$5.00		235,283	235,283
6144	\$0.00		0	0
6145	\$0.00		0	0
6146	\$0.00		0	0
6149	\$0.00		0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes -- Flat Rate Assessments				
6150			1,294,410	1,294,410
<u>Current Act 511 Taxes -- Proportional Assessments</u>				
6151	0.500%		4,860,291	4,860,291
6152	0.000%		0	0
6153	0.500%		883,664	883,664
6154	5.000%		254,178	254,178
6155	1.000%		1	1
6156	0.000%		0	0
6157	0.7500		2,055,648	2,055,648
6159	0		0	0

	Act 511 Tax Limit -->	Market Value	Mills	
Total Current Act 511 Taxes -- Proportional Assessments			8,053,782	8,053,782
Total Act 511, Current Taxes		2,204,516,696 X	12	9,348,192
				26,454,200
				(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	Current Real Estate Taxes									
	Dauphin									
	Current Act 511 Taxes – Flat Rate Assessments									
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%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	70,808,223
1200 Special Programs - Elementary / Secondary	33,915,196
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	\$113,149,351
000 Support Services	
2100 Support Services - Students	6,135,552
2200 Support Services - Instructional Staff	7,056,857
2300 Support Services - Administration	10,508,712
2400 Support Services - Pupil Health	2,706,985
2500 Support Services - Business	1,957,221
2600 Operation and Maintenance of Plant Services	15,289,078
2700 Student Transportation Services	5,280,105
2800 Support Services - Central	5,531,794
2900 Other Support Services	39,125
Total Support Services	\$54,505,429
000 Operation of Non-Instructional Services	
3200 Student Activities	1,260,884
3300 Community Services	983,432
Total Operation of Non-Instructional Services	\$2,244,316
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,669,939
Total Facilities Acquisition, Construction and Improvement Services	\$25,669,939
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,326,931
5200 Interfund Transfers - Out	2,337,606
5900 Budgetary Reserve	5,596,161
Total Other Expenditures and Financing Uses	\$27,260,698
Total Estimated Expenditures and Other Financing Uses	\$222,829,733

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,960,703
200 Personnel Services - Employee Benefits	19,353,940
300 Purchased Professional and Technical Services	6,192,468
400 Purchased Property Services	1,996
500 Other Purchased Services	13,536,429
600 Supplies	3,761,187
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$70,808,223
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,341,900
200 Personnel Services - Employee Benefits	7,548,987
300 Purchased Professional and Technical Services	2,259,500
500 Other Purchased Services	14,371,839
600 Supplies	317,970
800 Other Objects	75,000
Total Special Programs - Elementary / Secondary	\$33,915,196
1300 Vocational Education	
500 Other Purchased Services	3,295,377
Total Vocational Education	\$3,295,377
1400 Other Instructional Programs - Elementary / Secondary	
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 Nonpublic School Programs	
300 Purchased Professional and Technical Services	363,978
Total Nonpublic School Programs	\$363,978
1600 Adult Education Programs	
500 Other Purchased Services	387,162
Total Adult Education Programs	\$387,162
1800 Pre-Kindergarten	
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	
2000 Support Services	\$113,149,351
2100 Support Services - Students	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,339,746
200 Personnel Services - Employee Benefits	2,412,594
300 Purchased Professional and Technical Services	73,000
500 Other Purchased Services	16,462
600 Supplies	278,050
800 Other Objects	15,700
Total Support Services - Students	\$6,135,552
2200 Support Services - Instructional Staff	
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	884,405
800 Other Objects	725
Total Support Services - Instructional Staff	\$7,056,857
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,858,890
200 Personnel Services - Employee Benefits	3,275,243
300 Purchased Professional and Technical Services	1,646,000
500 Other Purchased Services	326,450
600 Supplies	211,400
800 Other Objects	190,729
Total Support Services - Administration	\$10,508,712
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,459,935
200 Personnel Services - Employee Benefits	1,015,950
300 Purchased Professional and Technical Services	206,400
500 Other Purchased Services	500
600 Supplies	24,200
Total Support Services - Pupil Health	\$2,706,985
2500 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,581,782
200 Personnel Services - Employee Benefits	1,817,653
300 Purchased Professional and Technical Services	1,258,964
400 Purchased Property Services	6,212,205
500 Other Purchased Services	1,008,940

Description	Amount
600 Supplies	2,273,734
700 Property	128,800
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$15,289,078
2700 Student Transportation Services	
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 Support Services - Central	
100 Personnel Services - Salaries	2,178,850
200 Personnel Services - Employee Benefits	1,428,803
300 Purchased Professional and Technical Services	1,153,041
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	\$5,531,794
2900 Other Support Services	
500 Other Purchased Services	39,125
Total Other Support Services	\$39,125
Total Support Services	\$54,505,429
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	527,013
200 Personnel Services - Employee Benefits	296,877
300 Purchased Professional and Technical Services	74,473
400 Purchased Property Services	55,300
500 Other Purchased Services	156,850
600 Supplies	98,371
700 Property	40,000
800 Other Objects	12,000
Total Student Activities	\$1,260,884
3300 Community Services	
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	\$2,244,316
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
300 Purchased Professional and Technical Services	620,200
400 Purchased Property Services	24,049,739
600 Supplies	500,000
700 Property	500,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,669,939
Total Facilities Acquisition, Construction and Improvement Services	\$25,669,939
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	2,337,606
Total Interfund Transfers - Out	\$2,337,606
5900 Budgetary Reserve	
800 Other Objects	5,596,161
Total Budgetary Reserve	\$5,596,161
Total Other Expenditures and Financing Uses	\$27,260,698
TOTAL EXPENDITURES	\$222,829,733

REVISED SUBMISSION

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

REVISED SUBMISSION

06/30/2023 Estimate

\$63,310,000

06/30/2024 Projection

\$63,810,000

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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

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

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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Short-Term Payables		
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		
Private Purpose Trust Fund	250,000	250,000
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	17,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,800,000
5900 Budgetary Reserve	5,596,161
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,421,939