

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Joseph B Keith

President of the Board - Original Signature Required

6-12-23

Date

Beth Harris

Secretary of the Board - Original Signature Required

6-13-23

Date

J.A.

Chief School Administrator - Original Signature Required

6/13/23

Date

Beth A Harris

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Grove City Area SD	COUNTY : Mercer	AUN : 104432903
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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	\$42638435
Ending Unassigned Fund Balance	\$3208228
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.52%

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 : Grove City Area SD	County : Mercer	AUN Number : 104432903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-8-2023
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 is for unanticipated expenditures and grant monies not specified in the line item budget.
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.	Reserved for July and August expenditures until tax revenues are received.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future bond payments, OPEB and PSERS.

<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	171
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,968,714
0850 Unassigned Fund Balance	2,215,237
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,183,951</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,169,707
7000 Revenue from State Sources	17,278,839
8000 Revenue from Federal Sources	2,314,166
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,762,712</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,946,663</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,280,978
6113 Public Utility Realty Taxes	13,600
6114 Payments in Lieu of Current Taxes - State / Local	1,900
6120 Current Per Capita Taxes, Section 679	40,750
6140 Current Act 511 Taxes - Flat Rate Assessments	88,750
6150 Current Act 511 Taxes - Proportional Assessments	2,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	47,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	374,100
6910 Rentals	10,000
6940 Tuition from Patrons	4,520,629
6990 Refunds and Other Miscellaneous Revenue	32,000

REVENUE FROM LOCAL SOURCES \$20,169,707

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,132,594
7112 Basic Education Funding-Social Security	623,156
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	42,000
7271 Special Education funds for School-Aged Pupils	1,717,591
7311 Pupil Transportation Subsidy	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	212,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	633,885
7360 Safe Schools	337,757
7505 Ready to Learn Block Grant	340,539
7820 State Share of Retirement Contributions	3,229,317

REVENUE FROM STATE SOURCES \$17,278,839

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,096,153
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,571
8517 Title IV - 21st Century Schools	39,438
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	970,004

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	145,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000

REVENUE FROM FEDERAL SOURCES **\$2,314,166**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **39,762,712**

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$12,280,978
Amount of Tax Relief for Homestead Exclusions		<u>\$633,885</u>
Total Approx. Tax Revenue:		\$12,914,863
Approx. Tax Levy for Tax Rate Calculation:		\$13,523,863

	Mercer	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$190,199,600	\$190,199,600
b. Real Estate Mills	68.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$953,326,817	\$953,326,817
d. Assessed Value	\$190,476,950	\$190,476,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,933,573	\$12,933,573
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,933,573	\$12,933,573
(f Total * g)		
i. Base Mills Subject to Index	68.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.27540%	95.27540%
k. Tax Levy Needed	\$13,523,863	\$13,523,863
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	71.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,523,863	\$13,523,863
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,889,978
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,280,978
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,280,978	
Amount of Tax Relief for Homestead Exclusions	<u>\$633,885</u>	
Total Approx. Tax Revenue:	\$12,914,863	
Approx. Tax Levy for Tax Rate Calculation:	\$13,523,863	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	71.6720	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,651,864	\$13,651,864
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	\$2,311.00	
Number of Homestead/Farmstead Properties	3862	3862
Median Assessed Value of Homestead Properties		\$17,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,280,978
Amount of Tax Relief for Homestead Exclusions	<u>\$633,885</u>
Total Approx. Tax Revenue:	\$12,914,863
Approx. Tax Levy for Tax Rate Calculation:	\$13,523,863

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$633,885	Lowering RE Tax Rate	\$0	\$633,885
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$633,885

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>
Mercer	190,476,950	71.0000	13,523,863			95.27540%	
Totals:	190,476,950		13,523,863	633,885 =	12,889,978 X	95.27540% =	12,280,978

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		40,750
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	\$5.00	\$0.00	46,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000
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 101,000 88,750

	<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%	2,000,000	1,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	250,000
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 2,275,000 2,150,000

Total Act 511, Current Taxes 2,238,750

Act 511 Tax Limit -->	953,326,817 X	12	11,439,922
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Mercer	68.0000	71.0000	4.42%	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	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,206,206
1200 Special Programs - Elementary / Secondary	6,089,788
1300 Vocational Education	1,431,944
1400 Other Instructional Programs - Elementary / Secondary	32,483
Total Instruction	\$24,760,421
2000 Support Services	
2100 Support Services - Students	1,788,521
2200 Support Services - Instructional Staff	1,101,719
2300 Support Services - Administration	2,614,474
2400 Support Services - Pupil Health	784,132
2500 Support Services - Business	479,712
2600 Operation and Maintenance of Plant Services	3,388,227
2700 Student Transportation Services	2,427,401
2800 Support Services - Central	240,671
2900 Other Support Services	27,000
Total Support Services	\$12,851,857
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,143,895
3300 Community Services	21,528
Total Operation of Non-Instructional Services	\$1,165,423
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,660,734
5900 Budgetary Reserve	2,200,000
Total Other Expenditures and Financing Uses	\$3,860,734
Total Estimated Expenditures and Other Financing Uses	\$42,638,435

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,326,250
200 Personnel Services - Employee Benefits	7,244,149
300 Purchased Professional and Technical Services	62,820
400 Purchased Property Services	38,000
500 Other Purchased Services	97,805
600 Supplies	415,898
700 Property	13,380
800 Other Objects	7,904
Total Regular Programs - Elementary / Secondary	\$17,206,206
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,806,503
200 Personnel Services - Employee Benefits	2,420,063
300 Purchased Professional and Technical Services	88,650
400 Purchased Property Services	3,800
500 Other Purchased Services	723,342
600 Supplies	46,671
800 Other Objects	759
Total Special Programs - Elementary / Secondary	\$6,089,788
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	421,168
200 Personnel Services - Employee Benefits	333,473
400 Purchased Property Services	4,800
500 Other Purchased Services	560,500
600 Supplies	109,003
700 Property	3,000
Total Vocational Education	\$1,431,944
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,000
200 Personnel Services - Employee Benefits	9,383
400 Purchased Property Services	500
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	\$32,483
Total Instruction	\$24,760,421
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	937,386
200 Personnel Services - Employee Benefits	812,612
400 Purchased Property Services	2,400
500 Other Purchased Services	6,050
600 Supplies	29,083
800 Other Objects	990
Total Support Services - Students	\$1,788,521

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	397,676
200 Personnel Services - Employee Benefits	387,674
300 Purchased Professional and Technical Services	134,419
400 Purchased Property Services	8,500
500 Other Purchased Services	32,956
600 Supplies	140,419
800 Other Objects	75
Total Support Services - Instructional Staff	\$1,101,719
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,364,210
200 Personnel Services - Employee Benefits	848,500
300 Purchased Professional and Technical Services	137,148
400 Purchased Property Services	15,800
500 Other Purchased Services	163,613
600 Supplies	58,298
800 Other Objects	26,905
Total Support Services - Administration	\$2,614,474
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	203,151
200 Personnel Services - Employee Benefits	177,412
300 Purchased Professional and Technical Services	395,900
400 Purchased Property Services	600
500 Other Purchased Services	200
600 Supplies	6,869
Total Support Services - Pupil Health	\$784,132
2500 Support Services - Business	
100 Personnel Services - Salaries	222,363
200 Personnel Services - Employee Benefits	207,883
300 Purchased Professional and Technical Services	26,601
400 Purchased Property Services	6,100
500 Other Purchased Services	600
600 Supplies	10,400
800 Other Objects	5,765
Total Support Services - Business	\$479,712
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,098,622
200 Personnel Services - Employee Benefits	954,171
300 Purchased Professional and Technical Services	12,379
400 Purchased Property Services	192,600
500 Other Purchased Services	71,148
600 Supplies	1,010,628
700 Property	48,139
800 Other Objects	540
Total Operation and Maintenance of Plant Services	\$3,388,227

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,406
200 Personnel Services - Employee Benefits	16,223
300 Purchased Professional and Technical Services	74,236
400 Purchased Property Services	4,000
500 Other Purchased Services	2,308,302
600 Supplies	5,234
Total Student Transportation Services	\$2,427,401
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	132,439
200 Personnel Services - Employee Benefits	108,072
800 Other Objects	160
Total Support Services - Central	\$240,671
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,000
Total Other Support Services	\$27,000
Total Support Services	\$12,851,857
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	520,826
200 Personnel Services - Employee Benefits	262,110
300 Purchased Professional and Technical Services	63,600
400 Purchased Property Services	23,000
500 Other Purchased Services	150,660
600 Supplies	111,799
800 Other Objects	11,900
Total Student Activities	\$1,143,895
3300 <u>Community Services</u>	
600 Supplies	12,528
800 Other Objects	9,000
Total Community Services	\$21,528
Total Operation of Non-Instructional Services	\$1,165,423
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	890,734
900 Other Uses of Funds	770,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,660,734
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,200,000
Total Budgetary Reserve	\$2,200,000
Total Other Expenditures and Financing Uses	\$3,860,734
TOTAL EXPENDITURES	\$42,638,435

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000	1,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	35,000
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 Cash and Short-Term Investments	\$1,036,000	\$1,036,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,000,000	7,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,900,000	5,900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	300,000
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$13,200,000	\$13,200,000
TOTAL CASH AND INVESTMENTS	\$14,236,000	\$14,236,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	27,445,000	26,650,000
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	\$27,445,000	\$26,650,000

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
- 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	\$27,445,000	\$26,650,000
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	770,000	795,000
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 Short-Term Payables	\$770,000	\$795,000
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TOTAL INDEBTEDNESS	\$28,215,000	\$27,445,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	171
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,100,000
0850 Unassigned Fund Balance	3,208,228
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,308,228
5900 Budgetary Reserve	2,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,508,399