FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required — June 19, 2023 — Date



Secretary of the Board - Original Signature Required — June 19, 2023 — Date



Chief School Administrator - Original Signature Required — June 19, 2023 — Date

Michael Statler — Contact Person

(717)776-2404 — Telephone — Extn : — Extension

mstatler@bigspring.k12.pa.us — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

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 [x]

No [ ]

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

Total Budgeted Expenditures	$62590337
Ending Unassigned Fund Balance	$3669664
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.86%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	June 19, 2023

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Big Spring SD	Cumberland	115210503

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
John L. Arnold	5/1/2023

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $586,091.00 Function 2200, Object 200: $643,624.00	Tuition for professional staff is expensed from 2271-240. The expense drives up the cost of Object 200, with no impact on Object 100.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $93,756.00 Function 2800, Object 200: $111,650.00	Tuition for administration staff is expensed from 2834-240. The expense drives up the cost of Object 200, with no impact on Object 100.
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 expenses during the 2023-2024 school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is for unanticipated expenditures in the future.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS - $650,000, Health Care - $750,000, Technology - $2,300,000, Special Education - $550,000, Student Info Sy/Financial Software - $200,000, Safety/Security/SRO - $400,000, Student Services & Mental Health - $400,000, CPACTC Future Project - $2,100,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS - $554,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,939,103	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	7,740,446	
0850 Unassigned Fund Balance	4,191,011	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$12,485,457**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,903,864	
7000 Revenue from State Sources	21,185,579	
8000 Revenue from Federal Sources	1,754,827	
9000 Other Financing Sources	224,720	
Total Estimated Revenues And Other Financing Sources		**$62,068,990**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$74,554,447**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	29,688,282
6112	Interim Real Estate Taxes	80,000
6113	Public Utility Realty Taxes	33,207
6114	Payments in Lieu of Current Taxes - State / Local	38,320
6140	Current Act 511 Taxes - Flat Rate Assessments	51,066
6150	Current Act 511 Taxes - Proportional Assessments	6,581,189
6400	Delinquencies on Taxes Levied / Assessed by the LEA	695,100
6500	Earnings on Investments	350,000
6700	Revenues from LEA Activities	75,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	595,100
6940	Tuition from Patrons	707,100
6990	Refunds and Other Miscellaneous Revenue	9,500
REVENUE FROM LOCAL SOURCES		**$38,903,864**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	10,956,549
7112	Basic Education Funding-Social Security	812,994
7160	Tuition for Orphans Subsidy	5,000
7220	Vocational Education	73,380
7271	Special Education funds for School-Aged Pupils	2,303,648
7311	Pupil Transportation Subsidy	1,500,000
7312	Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	478,512
7330	Health Services (Medical, Dental, Nurse, Act 25)	45,201
7340	State Property Tax Reduction Allocation	970,986
7505	Ready to Learn Block Grant	401,851
7820	State Share of Retirement Contributions	3,614,458
REVENUE FROM STATE SOURCES		**$21,185,579**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	635,327
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	97,800
8517	Title IV - 21st Century Schools	45,700
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	976,000
REVENUE FROM FEDERAL SOURCES		**$1,754,827**

	Amount
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	224,720
OTHER FINANCING SOURCES	**$224,720**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**62,068,990**

Act 1 Index (current): 5.1%

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$29,688,282**
Amount of Tax Relief for Homestead Exclusions		**$970,986**
Total Approx. Tax Revenue:		**$30,659,268**
Approx. Tax Levy for Tax Rate Calculation:		**$31,896,280**

		Cumberland	Total
	2022-23 Data		
	a. Assessed Value	$1,945,968,300	$1,945,968,300
	b. Real Estate Mills	15.8877	
I.	**2023-24 Data**		
	c. 2021 STEB Market Value	$1,689,800,758	$1,689,800,758
	d. Assessed Value	$1,977,941,200	$1,977,941,200
	e. Assessed Value of New Constr/ Renov	$0	$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy (a * b)	$30,916,961	$30,916,961
	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy (f Total * g)	$30,916,961	$30,916,961
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.8877	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$31,896,280	$31,896,280
	l. 2023-24 Real Estate Tax Rate (k / d * 1000)	**16.1260**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$31,896,280	$31,896,280
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$30,925,294
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$29,688,282

Act 1 Index (current): 5.1%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	**$29,688,282**	
Amount of Tax Relief for Homestead Exclusions	**$970,986**	
Total Approx. Tax Revenue:	**$30,659,268**	
Approx. Tax Levy for Tax Rate Calculation:	**$31,896,280**	
	Cumberland	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.6979	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$33,027,464	$33,027,464
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
V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$10,582.91	
Number of Homestead/Farmstead Properties	5750	5750
Median Assessed Value of Homestead Properties		$181,300

Act 1 Index (current): 5.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$29,688,282**
Amount of Tax Relief for Homestead Exclusions	**$970,986**
Total Approx. Tax Revenue:	**$30,659,268**
Approx. Tax Levy for Tax Rate Calculation:	**$31,896,280**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$970,986	Lowering RE Tax Rate	$0	$970,986
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$970,986**

CODE

6111 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
Cumberland	1,977,941,200	16.1260	31,896,280						96.00000%		
Totals:	**1,977,941,200**		**31,896,280**	-	970,986	=	30,925,294	X	96.00000%	=	29,688,282

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	51,066	51,066
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**51,066**	**51,066**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	6,206,189	6,206,189
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000	375,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**6,581,189**	**6,581,189**
	Total Act 511, Current Taxes				**6,632,255**
		Act 511 Tax Limit -->	**1,689,800,758 X**	**12**	**20,277,609**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland	15.8877	16.1260	1.50%	Yes	5.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,401,851
1200 Special Programs - Elementary / Secondary	13,740,278
1300 Vocational Education	884,893
1400 Other Instructional Programs - Elementary / Secondary	66,235
1500 Nonpublic School Programs	5,000
Total Instruction	**$38,098,257**
2000 Support Services	
2100 Support Services - Students	2,113,266
2200 Support Services - Instructional Staff	2,294,523
2300 Support Services - Administration	3,279,813
2400 Support Services - Pupil Health	779,087
2500 Support Services - Business	474,460
2600 Operation and Maintenance of Plant Services	4,782,831
2700 Student Transportation Services	2,917,304
2800 Support Services - Central	1,305,608
2900 Other Support Services	28,644
Total Support Services	**$17,975,536**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,330,328
3300 Community Services	27,180
Total Operation of Non-Instructional Services	**$1,357,508**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,834,036
5200 Interfund Transfers - Out	225,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	**$5,159,036**
Total Estimated Expenditures and Other Financing Uses	**$62,590,337**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,437,952
200 Personnel Services - Employee Benefits	7,727,557
300 Purchased Professional and Technical Services	823,025
400 Purchased Property Services	127,173
500 Other Purchased Services	2,167,709
600 Supplies	752,350
700 Property	358,375
800 Other Objects	7,710
Total Regular Programs - Elementary / Secondary	**$23,401,851**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,450,213
200 Personnel Services - Employee Benefits	2,302,667
300 Purchased Professional and Technical Services	1,916,035
400 Purchased Property Services	4,500
500 Other Purchased Services	5,849,263
600 Supplies	210,250
700 Property	6,600
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$13,740,278**
1300 Vocational Education	
500 Other Purchased Services	884,893
Total Vocational Education	**$884,893**
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	8,255
500 Other Purchased Services	57,980
Total Other Instructional Programs - Elementary / Secondary	**$66,235**
1500 Nonpublic School Programs	
500 Other Purchased Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$38,098,257**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,137,631
200 Personnel Services - Employee Benefits	718,285
300 Purchased Professional and Technical Services	136,475
500 Other Purchased Services	8,150
600 Supplies	108,425
800 Other Objects	4,300
Total Support Services - Students	**$2,113,266**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	586,091

Description	Amount
200 Personnel Services - Employee Benefits	643,624
300 Purchased Professional and Technical Services	535,726
500 Other Purchased Services	128,032
600 Supplies	399,275
800 Other Objects	1,775
Total Support Services - Instructional Staff	**$2,294,523**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,680,063
200 Personnel Services - Employee Benefits	1,125,262
300 Purchased Professional and Technical Services	323,450
500 Other Purchased Services	53,875
600 Supplies	53,413
800 Other Objects	43,750
Total Support Services - Administration	**$3,279,813**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	408,395
200 Personnel Services - Employee Benefits	305,392
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	16,000
700 Property	8,000
800 Other Objects	450
Total Support Services - Pupil Health	**$779,087**
2500 Support Services - Business	
100 Personnel Services - Salaries	247,245
200 Personnel Services - Employee Benefits	150,659
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	2,256
500 Other Purchased Services	9,250
600 Supplies	50,550
800 Other Objects	6,000
Total Support Services - Business	**$474,460**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,588,889
200 Personnel Services - Employee Benefits	1,003,639
300 Purchased Professional and Technical Services	166,096
400 Purchased Property Services	671,370
500 Other Purchased Services	126,487
600 Supplies	1,204,300
700 Property	21,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	**$4,782,831**
2700 Student Transportation Services	
100 Personnel Services - Salaries	55,160

Description	Amount
200 Personnel Services - Employee Benefits	38,917
300 Purchased Professional and Technical Services	85,212
500 Other Purchased Services	2,726,865
600 Supplies	10,500
800 Other Objects	650
Total Student Transportation Services	**$2,917,304**
2800 Support Services - Central	
100 Personnel Services - Salaries	93,756
200 Personnel Services - Employee Benefits	111,650
300 Purchased Professional and Technical Services	903,752
400 Purchased Property Services	153,900
500 Other Purchased Services	100
600 Supplies	42,150
800 Other Objects	300
Total Support Services - Central	**$1,305,608**
2900 Other Support Services	
500 Other Purchased Services	28,644
Total Other Support Services	**$28,644**
Total Support Services	**$17,975,536**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	716,261
200 Personnel Services - Employee Benefits	339,690
300 Purchased Professional and Technical Services	122,777
500 Other Purchased Services	74,600
600 Supplies	52,900
700 Property	4,000
800 Other Objects	20,100
Total Student Activities	**$1,330,328**
3300 Community Services	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	1,530
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	5,000
600 Supplies	150
Total Community Services	**$27,180**
Total Operation of Non-Instructional Services	**$1,357,508**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,224,036
900 Other Uses of Funds	3,610,000
Total Debt Service / Other Expenditures and Financing Uses	**$4,834,036**
5200 Interfund Transfers - Out	

Description	Amount
900 Other Uses of Funds	225,000
Total Interfund Transfers - Out	**$225,000**
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	**$100,000**
Total Other Expenditures and Financing Uses	**$5,159,036**
TOTAL EXPENDITURES	**$62,590,337**

Cash and Short-Term Investments	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	11,250,000	10,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,500,000	9,000,000
Other Capital Projects Fund	8,000,000	2,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	475,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	245,000	245,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$30,470,000**	**$22,695,000**

Long-Term Investments	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	2,000,000	2,000,000
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		
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	**$2,000,000**	**$2,000,000**
TOTAL CASH AND INVESTMENTS	**$32,470,000**	**$24,695,000**

Long-Term Indebtedness	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund		
0510 Bonds Payable	34,426,208	29,909,187
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	975,000	985,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,900,000	7,950,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$43,301,208**	**$38,844,187**
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	**$43,301,208**	**$38,844,187**

Short-Term Payables	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	4,517,021	4,673,737
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	**$4,517,021**	**$4,673,737**
TOTAL INDEBTEDNESS	**$47,818,229**	**$43,517,924**

Account	Description	Amounts
0810	Nonspendable Fund Balance	2,939,103
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	7,740,446
0850	Unassigned Fund Balance	3,669,664
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$11,964,110**
5900	**Budgetary Reserve**	**100,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$15,003,213**