

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

4-19-23

Date



Secretary of the Board - Original Signature Required

4-19-23

Date



Chief School Administrator - Original Signature Required

4-19-23

Date

Shawn Hain

Contact Person

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Email Address

**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 : York City SD	County : York	AUN Number : 112679002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-19-23
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York City SD	COUNTY : York	AUN : 112679002
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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	\$184947900
Ending Unassigned Fund Balance	\$14795840
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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

<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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$3,657,644.00 7340 PDE Amount: \$0.00	
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.	The District continues to have a positive fund balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned part of the fund balance to cover anticipated cost increases for insurance and retirement.

<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	3,343,129	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	10,346,022	
0850 Unassigned Fund Balance	14,376,900	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$24,722,922</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	40,358,676	
7000 Revenue from State Sources	120,510,535	
8000 Revenue from Federal Sources	24,078,779	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$184,947,990</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$209,670,912</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,843,738
6113 Public Utility Realty Taxes	34,684
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	3,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,500,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,070,854
6910 Rentals	114,400
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$40,358,676
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	83,677,451
7112 Basic Education Funding-Social Security	3,125,000
7271 Special Education funds for School-Aged Pupils	8,000,271
7280 Adult Literacy	333,900
7292 Pre-K Counts	3,010,000
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,837,328
7330 Health Services (Medical, Dental, Nurse, Act 25)	147,900
7340 State Property Tax Reduction Allocation	3,657,644
7505 Ready to Learn Block Grant	1,566,041
7820 State Share of Retirement Contributions	14,750,000
REVENUE FROM STATE SOURCES	\$120,510,535
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	65,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,880,353
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	323,182
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	332,483
8517 NCLB, Title IV - 21st Century Schools	1,172,262
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,188,180
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	451,800
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	14,001,036

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	1,359,079
8754 ARP ESSER Homeless Children and Youth Funds	143,284
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	112,120
REVENUE FROM FEDERAL SOURCES	\$24,078,779
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	184,947,990

Act 1 Index (current): 6.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,843,738	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,657,644</u>	
Total Approx. Tax Revenue:	\$34,501,382	
Approx. Tax Levy for Tax Rate Calculation:	\$36,862,228	
	York	Total
2022-23 Data		
a. Assessed Value	\$1,002,838,237	\$1,002,838,237
b. Real Estate Mills	36.2147	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$997,547,837	\$997,547,837
d. Assessed Value	\$1,002,838,237	\$1,002,838,237
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$36,317,486	\$36,317,486
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$36,317,486	\$36,317,486
(f Total * g)		
i. Base Mills Subject to Index	36.2147	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.89000%	92.89000%
k. Tax Levy Needed	\$36,862,228	\$36,862,228
(Approx. Tax Levy * g)		
l. 2023-24 Real Estate Tax Rate	36.7579	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$36,862,228	\$36,862,228
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$33,204,584	
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$30,843,738	
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$30,843,738
Amount of Tax Relief for Homestead Exclusions	<u>\$3,657,644</u>
Total Approx. Tax Revenue:	\$34,501,382
Approx. Tax Levy for Tax Rate Calculation:	\$36,862,228

	York	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.6410	
q. Mills In Excess of Index (If (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,750,672	\$38,750,672
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	\$20,412.00	
Number of Homestead/Farmstead Properties	4875	4875
Median Assessed Value of Homestead Properties		\$52,630

Act 1 Index (current): 6.7%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$30,843,738
Amount of Tax Relief for Homestead Exclusions	<u>\$3,657,644</u>
Total Approx. Tax Revenue:	\$34,501,382
Approx. Tax Levy for Tax Rate Calculation:	\$36,862,228
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,657,644	Lowering RE Tax Rate	\$0	\$3,657,644
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,657,644

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
York	1,002,838,237	36.7579	36,862,228			92.89000%	
Totals:	1,002,838,237		36,862,228	3,657,644	= 33,204,584	X 92.89000%	= 30,843,738

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Traller Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,750,000
Total Act 511, Current Taxes			3,750,000
Act 511 Tax Limit -->		997,547,837 X	12
		Market Value	Mills
			11,970,574
			(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	<u>Current Real Estate Taxes</u> York	36.2147	36.7579	1.50%	Yes	6.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	82,980,492
1200 Special Programs - Elementary / Secondary	30,466,338
1300 Vocational Education	4,257,500
1400 Other Instructional Programs - Elementary / Secondary	2,298,170
1500 Nonpublic School Programs	75,000
1600 Adult Education Programs	313,400
1800 Pre-Kindergarten	3,010,000
Total Instruction	\$123,400,900
2000 Support Services	
2100 Support Services - Students	7,547,417
2200 Support Services - Instructional Staff	5,522,761
2300 Support Services - Administration	10,073,933
2400 Support Services - Pupil Health	2,244,918
2500 Support Services - Business	1,218,022
2600 Operation and Maintenance of Plant Services	15,243,891
2700 Student Transportation Services	2,950,000
2800 Support Services - Central	3,071,432
2900 Other Support Services	15,000
Total Support Services	\$47,887,374
3000 Operation of Non-Instructional Services	
3200 Student Activities	952,203
3300 Community Services	632,513
Total Operation of Non-Instructional Services	\$1,584,716
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,075,000
Total Other Expenditures and Financing Uses	\$12,075,000
Total Estimated Expenditures and Other Financing Uses	\$184,947,990

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,722,906
200 Personnel Services - Employee Benefits	22,304,860
300 Purchased Professional and Technical Services	3,173,076
400 Purchased Property Services	4,288
500 Other Purchased Services	25,863,356
600 Supplies	4,111,506
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$82,980,492
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,469,386
200 Personnel Services - Employee Benefits	7,014,771
300 Purchased Professional and Technical Services	1,348,975
500 Other Purchased Services	11,614,152
600 Supplies	19,054
Total Special Programs - Elementary / Secondary	\$30,466,338
1300 Vocational Education	
500 Other Purchased Services	4,257,500
Total Vocational Education	\$4,257,500
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,035,882
200 Personnel Services - Employee Benefits	253,646
300 Purchased Professional and Technical Services	470,000
500 Other Purchased Services	507,584
600 Supplies	31,058
Total Other Instructional Programs - Elementary / Secondary	\$2,298,170
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	75,000
Total Nonpublic School Programs	\$75,000
1600 Adult Education Programs	
100 Personnel Services - Salaries	76,100
200 Personnel Services - Employee Benefits	45,517
300 Purchased Professional and Technical Services	179,500
600 Supplies	12,283
Total Adult Education Programs	\$313,400
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	997,287
200 Personnel Services - Employee Benefits	809,713
300 Purchased Professional and Technical Services	939,000
400 Purchased Property Services	60,000
500 Other Purchased Services	10,000
600 Supplies	194,000

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$3,010,000
Total Instruction	\$123,400,900
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,654,161
200 Personnel Services - Employee Benefits	2,860,377
300 Purchased Professional and Technical Services	945,996
500 Other Purchased Services	20,495
600 Supplies	63,388
800 Other Objects	3,000
Total Support Services - Students	\$7,547,417
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,290,712
200 Personnel Services - Employee Benefits	1,137,366
300 Purchased Professional and Technical Services	2,176,642
400 Purchased Property Services	61,910
500 Other Purchased Services	3,000
600 Supplies	852,131
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$5,522,761
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,026,568
200 Personnel Services - Employee Benefits	3,900,878
300 Purchased Professional and Technical Services	550,000
400 Purchased Property Services	18,886
500 Other Purchased Services	134,109
600 Supplies	413,492
800 Other Objects	30,000
Total Support Services - Administration	\$10,073,933
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	958,318
200 Personnel Services - Employee Benefits	934,342
300 Purchased Professional and Technical Services	241,381
600 Supplies	110,877
Total Support Services - Pupil Health	\$2,244,918
2500 Support Services - Business	
100 Personnel Services - Salaries	505,782
200 Personnel Services - Employee Benefits	369,282
400 Purchased Property Services	154,049
500 Other Purchased Services	50,100
600 Supplies	108,809
800 Other Objects	30,000
Total Support Services - Business	\$1,218,022

<u>Description</u>	<u>Amount</u>
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	5,477,339
200 Personnel Services - Employee Benefits	3,322,325
300 Purchased Professional and Technical Services	1,623,753
400 Purchased Property Services	1,295,293
500 Other Purchased Services	488,985
600 Supplies	2,456,196
700 Property	575,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$15,243,891
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	175,000
500 Other Purchased Services	2,775,000
Total Student Transportation Services	\$2,950,000
2800 Support Services - Central	
100 Personnel Services - Salaries	713,710
200 Personnel Services - Employee Benefits	649,862
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	10,000
500 Other Purchased Services	298,000
600 Supplies	1,232,360
800 Other Objects	57,500
Total Support Services - Central	\$3,071,432
2900 Other Support Services	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000
Total Support Services	\$47,887,374
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	408,589
200 Personnel Services - Employee Benefits	226,263
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	10,767
500 Other Purchased Services	75,000
600 Supplies	119,084
800 Other Objects	35,000
Total Student Activities	\$952,203
3300 Community Services	
100 Personnel Services - Salaries	284,786
200 Personnel Services - Employee Benefits	276,879
300 Purchased Professional and Technical Services	6,070
600 Supplies	54,778
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$632,513
Total Operation of Non-Instructional Services	\$1,584,716
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,695,000
900 Other Uses of Funds	9,380,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,075,000
Total Other Expenditures and Financing Uses	\$12,075,000
TOTAL EXPENDITURES	\$184,947,990

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	25,000,000	25,000,000
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	10,000,000	10,000,000
Other Capital Projects Fund	7,250,000	2,250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,000,000
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	\$43,750,000	\$38,250,000

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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2023 Estimate

06/30/2024 Projection

\$43,750,000

\$38,250,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

48,260,294

39,078,235

Total General Fund

\$48,260,294

\$39,078,235

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

0530 Lease 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	\$48,260,294	\$39,078,235

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$48,260,294

\$39,078,235

Account Description	Amounts
0810 Nonspendable Fund Balance	3,343,129
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	9,927,082
0850 Unassigned Fund Balance	14,795,840
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,722,922

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,066,051
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