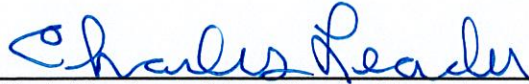


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required

6-15-2023

Date



Secretary of the Board - Original Signature Required

6-15-2023

Date



Chief School Administrator - Original Signature Required

6-15-2023

Date

Keith D Ramsey

Contact Person

(717)629-3786

Extn :

Telephone

Extension

kramsey@columbiabsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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 ☒

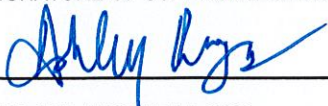
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$31360562
Ending Unassigned Fund Balance	\$2469137
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.87%

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 6-15-2023
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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 : Columbia Borough SD	County : Lancaster	AUN Number : 113361503
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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 5/2/2023
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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.	This amount is for unbudgeted expenditures that may occur during the 2023-24 school year to ensure that the total budgeted amount is not exceeded.
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 unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases, future technology purchases, future ESSER related costs, and to balance future budgets.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,340,790	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,799,936	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,140,726</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,189,315	
7000 Revenue from State Sources	17,423,560	
8000 Revenue from Federal Sources	1,496,245	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$31,109,120</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$38,249,846</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,870,000
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,228,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	37,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	434,715
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$12,189,315
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,632,244
7112 Basic Education Funding-Social Security	440,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,742,933
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	740,691
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	802,825
7505 Ready to Learn Block Grant	295,569
7820 State Share of Retirement Contributions	2,464,298
REVENUE FROM STATE SOURCES	\$17,423,560
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	770,465
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,482
8517 Title IV - 21st Century Schools	60,996
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	473,802
8752 ARP ESSER Summer Programs	16,733
8753 ARP ESSER Afterschool Programs	9,465

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	91,302
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,496,245
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,109,120

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,870,000	
Amount of Tax Relief for Homestead Exclusions	\$802,834	
Total Approx. Tax Revenue:	\$10,672,834	
Approx. Tax Levy for Tax Rate Calculation:	\$11,539,336	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$429,258,500	\$429,258,500
b. Real Estate Mills	26.4600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$387,239,815	\$387,239,815
d. Assessed Value	\$436,104,900	\$436,104,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,358,180	\$11,358,180
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,358,180	\$11,358,180
(f Total * g)		
i. Base Mills Subject to Index	26.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.92938%	91.92938%
k. Tax Levy Needed	\$11,539,336	\$11,539,336
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,539,336	\$11,539,336
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,736,502
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,870,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,870,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$802,834</u>	
Total Approx. Tax Revenue:	\$10,672,834	
Approx. Tax Levy for Tax Rate Calculation:	\$11,539,336	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.0476	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,231,696	\$12,231,696
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	\$16,286.00	
Number of Homestead/Farmstead Properties	1863	1863
Median Assessed Value of Homestead Properties		\$92,700

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,870,000
Amount of Tax Relief for Homestead Exclusions	<u>\$802,834</u>
Total Approx. Tax Revenue:	\$10,672,834
Approx. Tax Levy for Tax Rate Calculation:	\$11,539,336
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$802,825	Lowering RE Tax Rate	\$0	\$802,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9			\$9
Amount of Tax Relief from State/Local Sources				\$802,834

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lancaster	436,104,900	26.4600	11,539,336				91.92938%		
Totals:	436,104,900		11,539,336	-	802,834	=	10,736,502	X	91.92938% = 9,870,000
				<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>	<u>Estimated Revenue</u>		
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			\$5.00	\$0.00	15,000	15,000		
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						15,000	15,000		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,078,000	1,078,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000		
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						1,228,000	1,228,000		
Total Act 511, Current Taxes							1,243,000		
Act 511 Tax Limit -->					387,239,815	X	12	4,646,878	
					Market Value		Mills	(511 Limit)	

Tax Functio n	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>									
	Lancaster	26.4600	26.4600	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,008,742
1200 Special Programs - Elementary / Secondary	6,681,840
1300 Vocational Education	447,500
1400 Other Instructional Programs - Elementary / Secondary	292,498
1500 Nonpublic School Programs	63,635
Total Instruction	\$19,494,215
2000 Support Services	
2100 Support Services - Students	1,307,811
2200 Support Services - Instructional Staff	1,291,226
2300 Support Services - Administration	1,698,119
2400 Support Services - Pupil Health	459,955
2500 Support Services - Business	236,979
2600 Operation and Maintenance of Plant Services	1,930,248
2700 Student Transportation Services	600,000
2800 Support Services - Central	656,360
2900 Other Support Services	5,200
Total Support Services	\$8,185,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	516,075
3300 Community Services	27,899
Total Operation of Non-Instructional Services	\$543,974
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,636,475
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$3,136,475
Total Estimated Expenditures and Other Financing Uses	\$31,360,562

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,432,745
200 Personnel Services - Employee Benefits	4,034,222
300 Purchased Professional and Technical Services	586,388
400 Purchased Property Services	58,869
500 Other Purchased Services	856,650
600 Supplies	1,038,923
800 Other Objects	945
Total Regular Programs - Elementary / Secondary	\$12,008,742
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,706,360
200 Personnel Services - Employee Benefits	882,724
300 Purchased Professional and Technical Services	2,750,560
400 Purchased Property Services	3,100
500 Other Purchased Services	1,294,550
600 Supplies	44,246
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$6,681,840
1300 <u>Vocational Education</u>	
500 Other Purchased Services	447,500
Total Vocational Education	\$447,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,312
200 Personnel Services - Employee Benefits	5,086
500 Other Purchased Services	260,300
600 Supplies	5,800
Total Other Instructional Programs - Elementary / Secondary	\$292,498
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	58,733
600 Supplies	4,902
Total Nonpublic School Programs	\$63,635
Total Instruction	\$19,494,215
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	720,231
200 Personnel Services - Employee Benefits	384,235
300 Purchased Professional and Technical Services	162,000
500 Other Purchased Services	3,970
600 Supplies	34,235
800 Other Objects	3,140
Total Support Services - Students	\$1,307,811
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	740,973
200 Personnel Services - Employee Benefits	446,591
300 Purchased Professional and Technical Services	62,192
500 Other Purchased Services	14,935
600 Supplies	24,885
800 Other Objects	1,650
Total Support Services - Instructional Staff	\$1,291,226
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	911,961
200 Personnel Services - Employee Benefits	583,681
300 Purchased Professional and Technical Services	123,500
400 Purchased Property Services	932
500 Other Purchased Services	22,378
600 Supplies	36,550
800 Other Objects	19,117
Total Support Services - Administration	\$1,698,119
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	172,322
200 Personnel Services - Employee Benefits	116,333
300 Purchased Professional and Technical Services	168,600
600 Supplies	2,700
Total Support Services - Pupil Health	\$459,955
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	56,668
200 Personnel Services - Employee Benefits	33,936
300 Purchased Professional and Technical Services	105,250
500 Other Purchased Services	3,500
600 Supplies	31,125
800 Other Objects	6,500
Total Support Services - Business	\$236,979
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	390,982
200 Personnel Services - Employee Benefits	219,528
300 Purchased Professional and Technical Services	65,560
400 Purchased Property Services	542,606
500 Other Purchased Services	165,075
600 Supplies	543,272
800 Other Objects	3,225
Total Operation and Maintenance of Plant Services	\$1,930,248
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	600,000
Total Student Transportation Services	\$600,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	143,008

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	66,426
300 Purchased Professional and Technical Services	287,100
500 Other Purchased Services	96,655
600 Supplies	63,171
Total Support Services - Central	\$656,360
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,200
Total Other Support Services	\$5,200
Total Support Services	\$8,185,898
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	300,436
200 Personnel Services - Employee Benefits	34,620
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	7,850
500 Other Purchased Services	45,507
600 Supplies	49,092
800 Other Objects	11,070
Total Student Activities	\$516,075
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	16,619
600 Supplies	11,280
Total Community Services	\$27,899
Total Operation of Non-Instructional Services	\$543,974
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	256,475
900 Other Uses of Funds	2,380,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,636,475
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$3,136,475
TOTAL EXPENDITURES	\$31,360,562

LEA : 113361503 Columbia Borough SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,700,000	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	5,500,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	660,000	670,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,300,000	4,300,000
Private Purpose Trust Fund	130,000	130,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	26,000	26,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$17,316,000	\$16,126,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,316,000	\$16,126,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	9,155,000	6,775,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	133,733	140,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,300,000	3,000,000
0599 Other Noncurrent Liabilities	19,500,000	17,000,000
Total General Fund	\$32,088,733	\$26,915,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	38,000	37,000
0599 Other Noncurrent Liabilities	650,000	600,000
Total Food Service / Cafeteria Operations Fund	\$688,000	\$637,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$32,776,733	\$27,552,000

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$32,776,733	\$27,552,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,420,147
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,469,137
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,889,284
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,389,284