

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023



President of the Board - Original Signature Required

Date 6/8/23

Secretary of the Board - Original Signature Required

Date 6/8/23

Chief School Administrator - Original Signature Required

Date 6/8/23

Gary Levin

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallastown Area SD	COUNTY : York	AUN : 112671603
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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.

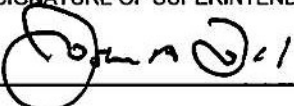
Total Budgeted Expenditures	\$127317866
Ending Unassigned Fund Balance	\$10228511
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.03%

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 6/8/23
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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 : Dallastown Area SD	County : York	AUN Number : 112671603
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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 6/8/23
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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>
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.	Set aside for unforeseen expenses not budgeted for
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Set aside for capital projects and health insurance reserve

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,140,361	
0850 Unassigned Fund Balance	10,185,429	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$15,325,790</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	90,937,462	
7000 Revenue from State Sources	34,905,902	
8000 Revenue from Federal Sources	1,037,467	
9000 Other Financing Sources	7,500	
Total Estimated Revenues And Other Financing Sources		<u>\$126,888,331</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$142,214,121</u>

LEA : 112671603 Dallastown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	77,030,229
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	102,000
6150 Current Act 511 Taxes - Proportional Assessments	8,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,000
6500 Earnings on Investments	625,000
6700 Revenues from LEA Activities	150,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,749,113
6910 Rentals	35,000
6940 Tuition from Patrons	175,220
6980 Revenue from Community Services Activities	75,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$90,937,462
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,892,502
7112 Basic Education Funding-Social Security	2,341,759
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,827,114
7311 Pupil Transportation Subsidy	1,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	716,923
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,746,553
7505 Ready to Learn Block Grant	650,028
7820 State Share of Retirement Contributions	10,466,023
REVENUE FROM STATE SOURCES	\$34,905,902
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	694,243
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	116,035
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,339
8517 Title IV - 21st Century Schools	55,850

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	149,000
REVENUE FROM FEDERAL SOURCES	\$1,037,467
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	7,500
OTHER FINANCING SOURCES	\$7,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	126,888,331

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$77,030,229	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,746,553</u>	
Total Approx. Tax Revenue:	\$78,776,782	
Approx. Tax Levy for Tax Rate Calculation:	\$81,570,534	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$3,100,402,475	\$3,100,402,475
b. Real Estate Mills	25.6861	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,103,909,956	\$3,103,909,956
d. Assessed Value	\$3,175,668,276	\$3,175,668,276
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$79,637,248	\$79,637,248
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$79,637,248	\$79,637,248
(f Total * g)		
i. Base Mills Subject to Index	25.6861	
(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	96.50011%	96.50011%
k. Tax Levy Needed	\$81,570,534	\$81,570,534
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	25.6861	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$81,570,533	\$81,570,533
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,823,980
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$77,030,229
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$77,030,229	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,746,553</u>	
Total Approx. Tax Revenue:	\$78,776,782	
Approx. Tax Levy for Tax Rate Calculation:	\$81,570,534	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.0731	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$85,975,185	\$85,975,185
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	\$6,664.00	
Number of Homestead/Farmstead Properties	10182	10182
Median Assessed Value of Homestead Properties		\$153,580

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$77,030,229
Amount of Tax Relief for Homestead Exclusions	<u>\$1,746,553</u>
Total Approx. Tax Revenue:	\$78,776,782
Approx. Tax Levy for Tax Rate Calculation:	\$81,570,534
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,746,553	Lowering RE Tax Rate	\$0	\$1,746,553
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,746,553

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112671603 Dallastown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2023 8:36:50 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	3,175,668,276	25.6861	81,570,533			96.50011%	
Totals:	3,175,668,276		81,570,533	- 1,746,553	= 79,823,980	X 96.50011%	= 77,030,229
				<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			\$0.00	\$0.00	0	0
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						0	0
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%	7,400,000	7,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,150,000	1,150,000
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						8,550,000	8,550,000
Total Act 511, Current Taxes							8,550,000
Act 511 Tax Limit -->				3,103,909,956	X	12	37,246,919
				Market Value		Mills	(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	25.6861	25.6861	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 112671603 Dallastown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,567,500
1200 Special Programs - Elementary / Secondary	19,231,485
1300 Vocational Education	2,450,000
1400 Other Instructional Programs - Elementary / Secondary	1,058,987
Total Instruction	\$81,307,972
2000 Support Services	
2100 Support Services - Students	4,856,828
2200 Support Services - Instructional Staff	3,575,230
2300 Support Services - Administration	5,979,297
2400 Support Services - Pupil Health	2,016,911
2500 Support Services - Business	899,363
2600 Operation and Maintenance of Plant Services	8,047,786
2700 Student Transportation Services	5,741,045
2800 Support Services - Central	2,141,880
2900 Other Support Services	92,500
Total Support Services	\$33,350,840
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,963,744
3300 Community Services	65,950
Total Operation of Non-Instructional Services	\$2,029,694
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	900,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,729,360
Total Other Expenditures and Financing Uses	\$9,729,360
Total Estimated Expenditures and Other Financing Uses	\$127,317,866

LEA : 112671603 Dallastown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,514,701
200 Personnel Services - Employee Benefits	20,193,917
300 Purchased Professional and Technical Services	745,800
400 Purchased Property Services	153,800
500 Other Purchased Services	2,066,410
600 Supplies	1,626,752
700 Property	232,070
800 Other Objects	34,050
Total Regular Programs - Elementary / Secondary	\$58,567,500
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,026,181
200 Personnel Services - Employee Benefits	5,156,238
300 Purchased Professional and Technical Services	3,061,912
500 Other Purchased Services	2,890,784
600 Supplies	79,450
700 Property	16,500
800 Other Objects	420
Total Special Programs - Elementary / Secondary	\$19,231,485
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,450,000
Total Vocational Education	\$2,450,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	406,359
200 Personnel Services - Employee Benefits	294,178
300 Purchased Professional and Technical Services	143,500
400 Purchased Property Services	11,400
500 Other Purchased Services	195,200
600 Supplies	8,150
800 Other Objects	200
Total Other Instructional Programs - Elementary / Secondary	\$1,058,987
Total Instruction	\$81,307,972
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,907,645
200 Personnel Services - Employee Benefits	1,797,836
300 Purchased Professional and Technical Services	14,350
400 Purchased Property Services	2,800
500 Other Purchased Services	15,472
600 Supplies	115,675
800 Other Objects	3,050
Total Support Services - Students	\$4,856,828
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,851,345
200 Personnel Services - Employee Benefits	1,299,073
300 Purchased Professional and Technical Services	58,450
400 Purchased Property Services	7,050
500 Other Purchased Services	33,512
600 Supplies	275,250
700 Property	40,300
800 Other Objects	10,250
Total Support Services - Instructional Staff	\$3,575,230
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,293,639
200 Personnel Services - Employee Benefits	2,025,158
300 Purchased Professional and Technical Services	234,700
400 Purchased Property Services	5,000
500 Other Purchased Services	269,850
600 Supplies	16,550
800 Other Objects	134,400
Total Support Services - Administration	\$5,979,297
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,025,732
200 Personnel Services - Employee Benefits	655,639
300 Purchased Professional and Technical Services	288,600
400 Purchased Property Services	1,500
500 Other Purchased Services	2,950
600 Supplies	42,350
800 Other Objects	140
Total Support Services - Pupil Health	\$2,016,911
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	496,191
200 Personnel Services - Employee Benefits	315,847
300 Purchased Professional and Technical Services	2,325
400 Purchased Property Services	1,900
500 Other Purchased Services	5,250
600 Supplies	57,850
800 Other Objects	20,000
Total Support Services - Business	\$899,363
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,725,157
200 Personnel Services - Employee Benefits	1,787,124
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	1,719,506
500 Other Purchased Services	435,600
600 Supplies	1,257,349
800 Other Objects	6,550
Total Operation and Maintenance of Plant Services	\$8,047,786

LEA : 112671603 Dallastown Area SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,371
200 Personnel Services - Employee Benefits	15,694
500 Other Purchased Services	5,687,980
600 Supplies	10,000
Total Student Transportation Services	\$5,741,045
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	913,038
200 Personnel Services - Employee Benefits	639,397
300 Purchased Professional and Technical Services	132,475
400 Purchased Property Services	168,400
500 Other Purchased Services	61,920
600 Supplies	204,300
700 Property	20,000
800 Other Objects	2,350
Total Support Services - Central	\$2,141,880
2900 <u>Other Support Services</u>	
500 Other Purchased Services	92,500
Total Other Support Services	\$92,500
Total Support Services	\$33,350,840
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,005,361
200 Personnel Services - Employee Benefits	440,683
300 Purchased Professional and Technical Services	111,500
400 Purchased Property Services	38,700
500 Other Purchased Services	153,350
600 Supplies	149,300
700 Property	38,000
800 Other Objects	26,850
Total Student Activities	\$1,963,744
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	9,450
800 Other Objects	4,500
Total Community Services	\$65,950
Total Operation of Non-Instructional Services	\$2,029,694
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	900,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,000
5000 Other Expenditures and Financing Uses	

LEA : 112671603 Dallastown Area SD

Description	Amount
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,371,360
900 Other Uses of Funds	5,358,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,729,360
Total Other Expenditures and Financing Uses	\$9,729,360
TOTAL EXPENDITURES	\$127,317,866

LEA : 112671603 Dallastown Area SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,450,000	9,450,000
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	150,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	750,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,850,000	\$10,850,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,450,000	2,450,000
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	5,002,500	5,002,500
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		

LEA : 112671603 Dallastown Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,452,500	\$7,452,500
TOTAL CASH AND INVESTMENTS	\$18,302,500	\$18,302,500

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	60,460,000	56,670,000
0520 Extended-Term Financing Agreements Payable	418,104	
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,650,000	1,550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	29,214,050	29,864,050
0599 Other Noncurrent Liabilities	7,101,631	6,516,631
Total General Fund	\$98,843,785	\$94,600,681
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)		
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		

<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	\$98,843,785	\$94,600,681

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,300,000	6,100,000
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	150,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	750,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$7,450,000	\$7,250,000
TOTAL INDEBTEDNESS	\$106,293,785	\$101,850,681

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,667,744
0850 Unassigned Fund Balance	10,228,511
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,896,255
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,896,255