

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Kathleen Doherty

President of the Board - Original Signature Required

Date

6-8-23

Mary Kosek

Secretary of the Board - Original Signature Required

Date

6-8-23

Wesley B. Brey

Chief School Administrator - Original Signature Required

Date

6/15/23

Mary Kosek

(724)752-1591

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Contact Person

Telephone

Extension

mkosek@ecasdk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ellwood City Area SD	COUNTY : Lawrence	AUN : 104372003
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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	\$34517723
Ending Unassigned Fund Balance	\$-152776
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.44%

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 6/16/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Ellwood City Area SD	County : Lawrence	AUN Number : 104372003
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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 5-11-23
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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>
5110	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2700, Object 100: \$0.00 Function 2700, Object 200: \$11,040.00 . Provide a justification.	This is tuition reimbursement
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$0.00 Function 2700, Object 200: \$11,040.00	Tuition reimbursement
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 unexpected expenditures throughout the 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 would be used to offset unexpected expenses as well as for shortfalls in revenue projections.

<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	12,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,500,000	
0850 Unassigned Fund Balance	1,110,428	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,610,428</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,120,006	
7000 Revenue from State Sources	18,967,513	
8000 Revenue from Federal Sources	667,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,754,519</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,364,947</u>

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 104372003 Ellwood City Area SD		
Printed 6/16/2023 11:45:41 AM		Page - 1 of 1
	<u>Amount</u>	
REVENUE FROM LOCAL SOURCES		
6111 Current Real Estate Taxes	7,815,261	
6113 Public Utility Realty Taxes	9,000	
6114 Payments in Lieu of Current Taxes - State / Local	8,900	
6120 Current Per Capita Taxes, Section 679	21,000	
6140 Current Act 511 Taxes - Flat Rate Assessments	37,745	
6150 Current Act 511 Taxes - Proportional Assessments	1,715,000	
6400 Delinquencies on Taxes Levied / Assessed by the LEA	577,000	
6500 Earnings on Investments	50,500	
6700 Revenues from LEA Activities	24,000	
6800 Revenues from Intermediary Sources / Pass-Through Funds	854,000	
6910 Rentals	600	
6990 Refunds and Other Miscellaneous Revenue	7,000	
REVENUE FROM LOCAL SOURCES	\$11,120,006	
REVENUE FROM STATE SOURCES		
7111 Basic Education Funding-Formula	12,100,000	
7112 Basic Education Funding-Social Security	619,397	
7160 Tuition for Orphans Subsidy	10,500	
7271 Special Education funds for School-Aged Pupils	1,657,819	
7311 Pupil Transportation Subsidy	550,000	
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000	
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,900	
7340 State Property Tax Reduction Allocation	870,170	
7505 Ready to Learn Block Grant	361,395	
7820 State Share of Retirement Contributions	2,754,332	
REVENUE FROM STATE SOURCES	\$18,967,513	
REVENUE FROM FEDERAL SOURCES		
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	167,000	
REVENUE FROM FEDERAL SOURCES	\$667,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,754,519	

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,815,261	
Amount of Tax Relief for Homestead Exclusions	<u>\$870,170</u>	
Total Approx. Tax Revenue:	\$8,685,431	
Approx. Tax Levy for Tax Rate Calculation:	\$9,421,157	
	Lawrence	Total

2022-23 Data		
a. Assessed Value	\$508,197,701	\$508,197,701
b. Real Estate Mills	17.5400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$606,368,860	\$606,368,860
d. Assessed Value	\$507,879,086	\$507,879,086
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,913,788	\$8,913,788
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,913,788	\$8,913,788
(f Total * g)		
i. Base Mills Subject to Index	17.5400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.39601%	91.39601%
k. Tax Levy Needed	\$9,421,157	\$9,421,157
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,421,157	\$9,421,157
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,550,987
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,815,261
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,815,261	
Amount of Tax Relief for Homestead Exclusions	<u>\$870,170</u>	
Total Approx. Tax Revenue:	\$8,685,431	
Approx. Tax Levy for Tax Rate Calculation:	\$9,421,157	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.5573	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,424,865	\$9,424,865
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	\$14,244.00	
Number of Homestead/Farmstead Properties	3319	3319
Median Assessed Value of Homestead Properties		\$60,000

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,815,261
Amount of Tax Relief for Homestead Exclusions	<u>\$870,170</u>
Total Approx. Tax Revenue:	\$8,685,431
Approx. Tax Levy for Tax Rate Calculation:	\$9,421,157
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$870,170	Lowering RE Tax Rate	\$0	\$870,170
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$870,170

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>						
Lawrence	507,879,086	18.5500	9,421,157				91.39601%		
Totals:	507,879,086		9,421,157	-	870,170	=	8,550,987	X	91.39601% = 7,815,261
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					21,000
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			\$5.00	\$0.00		20,245		20,245
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		17,500		17,500
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							37,745		37,745
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%		1,525,000		1,525,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		190,000		190,000
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							1,715,000		1,715,000
Total Act 511, Current Taxes									1,752,745
Act 511 Tax Limit -->					606,368,860	X	12		7,276,426
					Market Value		Mills		(511 Limit)

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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>									
	Lawrence	17.5400	18.5500	5.76%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,053,351
1200 Special Programs - Elementary / Secondary	5,241,216
1300 Vocational Education	1,473,100
1400 Other Instructional Programs - Elementary / Secondary	120,340
Total Instruction	\$19,888,007
2000 Support Services	
2100 Support Services - Students	715,085
2200 Support Services - Instructional Staff	624,934
2300 Support Services - Administration	1,898,613
2400 Support Services - Pupil Health	631,911
2500 Support Services - Business	343,375
2600 Operation and Maintenance of Plant Services	3,255,269
2700 Student Transportation Services	1,827,240
2800 Support Services - Central	515,853
2900 Other Support Services	16,000
Total Support Services	\$9,828,280
3000 Operation of Non-Instructional Services	
3200 Student Activities	728,617
3300 Community Services	48,700
Total Operation of Non-Instructional Services	\$777,317
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,000
5200 Interfund Transfers - Out	2,572,119
5900 Budgetary Reserve	1,450,000
Total Other Expenditures and Financing Uses	\$4,024,119
Total Estimated Expenditures and Other Financing Uses	\$34,517,723

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,179,646
200 Personnel Services - Employee Benefits		5,130,076
300 Purchased Professional and Technical Services		270,123
400 Purchased Property Services		58,775
500 Other Purchased Services		93,185
600 Supplies		307,746
700 Property		12,000
800 Other Objects		1,800
Total Regular Programs - Elementary / Secondary		\$13,053,351
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,330,099
200 Personnel Services - Employee Benefits		1,849,812
300 Purchased Professional and Technical Services		344,850
500 Other Purchased Services		670,245
600 Supplies		45,810
800 Other Objects		400
Total Special Programs - Elementary / Secondary		\$5,241,216
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		285,328
200 Personnel Services - Employee Benefits		202,772
300 Purchased Professional and Technical Services		1,500
500 Other Purchased Services		981,750
600 Supplies		1,750
Total Vocational Education		\$1,473,100
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,100
200 Personnel Services - Employee Benefits		1,740
300 Purchased Professional and Technical Services		42,000
500 Other Purchased Services		72,500
Total Other Instructional Programs - Elementary / Secondary		\$120,340
Total Instruction		\$19,888,007
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		411,137
200 Personnel Services - Employee Benefits		285,148
300 Purchased Professional and Technical Services		9,685
500 Other Purchased Services		900
600 Supplies		7,550
800 Other Objects		665
Total Support Services - Students		\$715,085
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		328,922

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	269,222
300	Purchased Professional and Technical Services	250
500	Other Purchased Services	500
600	Supplies	25,600
800	Other Objects	440
Total Support Services - Instructional Staff		\$624,934
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,044,251
200	Personnel Services - Employee Benefits	700,902
300	Purchased Professional and Technical Services	83,490
400	Purchased Property Services	3,625
500	Other Purchased Services	41,495
600	Supplies	14,000
800	Other Objects	10,850
Total Support Services - Administration		\$1,898,613
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	339,838
200	Personnel Services - Employee Benefits	283,868
300	Purchased Professional and Technical Services	2,980
400	Purchased Property Services	550
500	Other Purchased Services	925
600	Supplies	3,750
Total Support Services - Pupil Health		\$631,911
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	192,539
200	Personnel Services - Employee Benefits	108,586
300	Purchased Professional and Technical Services	26,150
400	Purchased Property Services	9,950
500	Other Purchased Services	3,400
600	Supplies	2,250
800	Other Objects	500
Total Support Services - Business		\$343,375
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,268,887
200	Personnel Services - Employee Benefits	938,380
300	Purchased Professional and Technical Services	8,750
400	Purchased Property Services	181,617
500	Other Purchased Services	138,885
600	Supplies	636,700
700	Property	80,000
800	Other Objects	2,050
Total Operation and Maintenance of Plant Services		\$3,255,269
2700 <u>Student Transportation Services</u>		
200	Personnel Services - Employee Benefits	11,040
300	Purchased Professional and Technical Services	150,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,535,700
600 Supplies	130,500
Total Student Transportation Services	\$1,827,240
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	133,525
200 Personnel Services - Employee Benefits	55,728
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	240,000
500 Other Purchased Services	31,100
600 Supplies	10,000
700 Property	45,000
Total Support Services - Central	\$515,853
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,000
Total Other Support Services	\$16,000
Total Support Services	\$9,828,280
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	267,000
200 Personnel Services - Employee Benefits	35,667
300 Purchased Professional and Technical Services	88,271
400 Purchased Property Services	7,095
500 Other Purchased Services	132,335
600 Supplies	125,749
700 Property	60,275
800 Other Objects	12,225
Total Student Activities	\$728,617
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
600 Supplies	450
800 Other Objects	47,750
Total Community Services	\$48,700
Total Operation of Non-Instructional Services	\$777,317
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,572,119
Total Interfund Transfers - Out	\$2,572,119
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,450,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,450,000
Total Other Expenditures and Financing Uses	\$4,024,119
TOTAL EXPENDITURES	\$34,517,723

LEA : 104372003 Ellwood City Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,122,928	1,500,000
Public Purpose (Expendable) Trust Fund	563,917	565,000
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	73,673	72,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,760,518	\$2,137,000

<u>Long-Term Investments</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		

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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	\$4,760,518	\$2,137,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	25,545,000	39,885,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,545,000	\$39,885,000
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)		
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	\$25,545,000	\$39,885,000

<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	\$25,545,000	\$39,885,000

Account Description	Amounts
0810 Nonspendable Fund Balance	12,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(152,776)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$152,776)
5900 Budgetary Reserve	1,450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,309,724