

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



Date

6-21-23

Secretary of the Board - Original Signature Required



Date

6-21-23

Chief School Administrator - Original Signature Required



Date

6-7-23

David Gates

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Extin :

Extension

Contact Person

Email Address

dgates@fasdk12.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ferndale Area SD	COUNTY : Cambria	AUN : 108112003
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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	\$15694158
Ending Unassigned Fund Balance	\$1366307
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.70%

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 6-7-23
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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 : Ferrndale Area SD	County : Cambria	AUN Number : 108112003
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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

<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.	Reserve to be used for unexpected, unbudgeted expenditures.
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.	Fund balance to be used for unexpected, unbudgeted expenditures.

<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	
0850 Unassigned Fund Balance	3,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,922,064
7000 Revenue from State Sources	9,896,184
8000 Revenue from Federal Sources	1,242,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,060,248</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,060,248</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,019,164
6113 Public Utility Realty Taxes	2,300
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	395,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,600
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	175,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$2,922,064
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,265,820
7112 Basic Education Funding-Social Security	260,000
7271 Special Education funds for School-Aged Pupils	756,475
7292 Pre-K Counts	375,000
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	382,587
7505 Ready to Learn Block Grant	158,485
7820 State Share of Retirement Contributions	1,229,817
REVENUE FROM STATE SOURCES	\$9,896,184
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8517 Title IV - 21st Century Schools	25,000
8749 Other CARES Act Funding	880,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,242,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,060,248

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,019,164

Amount of Tax Relief for Homestead Exclusions \$382,587

Total Approx. Tax Revenue: \$2,401,751

Approx. Tax Levy for Tax Rate Calculation: \$2,704,405

Cambria

Total

2022-23 Data		
a. Assessed Value	\$28,146,140	\$28,146,140
b. Real Estate Mills	93.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$94,901,770	\$94,901,770
d. Assessed Value	\$28,024,910	\$28,024,910
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,617,591	\$2,617,591
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,617,591	\$2,617,591
(f Total * g)		
i. Base Mills Subject to Index	93.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	86.96480%	86.96480%
k. Tax Levy Needed	\$2,704,405	\$2,704,405
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	96.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,704,404	\$2,704,404
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,321,817
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,019,164
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,019,164

Amount of Tax Relief for Homestead Exclusions

\$382,587

Total Approx. Tax Revenue:

\$2,401,751

Approx. Tax Levy for Tax Rate Calculation:

\$2,704,405

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index

98.9520

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$2,773,121

\$2,773,121

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$3,284.70

V. Number of Homestead/Farmstead Properties

1207

1207

Median Assessed Value of Homestead Properties

\$11,480

Act 1 Index (current): 6.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,019,164
Amount of Tax Relief for Homestead Exclusions	<u>\$382,587</u>
Total Approx. Tax Revenue:	\$2,401,751
Approx. Tax Levy for Tax Rate Calculation:	\$2,704,405
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$382,587	Lowering RE Tax Rate	\$0	\$382,587
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$382,587

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>
Cambria	28,024,910	96.5000	2,704,404			86.96480%	
Totals:	28,024,910		2,704,404	382,587	2,321,817	86.96480%	2,019,164

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	10,000
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 Trailer 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 10,000 10,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	380,000	380,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	15,000	15,000
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 395,000 395,000

Total Act 511, Current Taxes 405,000

Act 511 Tax Limit -->	94,901,770	12	1,138,821
	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> Cambria	93.0000	96.5000	3.77%	Yes	6.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,308,023
1200 Special Programs - Elementary / Secondary	2,129,672
1300 Vocational Education	454,413
1400 Other Instructional Programs - Elementary / Secondary	5,100
1500 Nonpublic School Programs	13,400
1800 Pre-Kindergarten	263,066
Total Instruction	\$8,173,674
2000 Support Services	
2100 Support Services - Students	496,409
2200 Support Services - Instructional Staff	588,230
2300 Support Services - Administration	1,543,021
2400 Support Services - Pupil Health	174,541
2500 Support Services - Business	383,130
2600 Operation and Maintenance of Plant Services	1,105,659
2700 Student Transportation Services	1,028,323
2800 Support Services - Central	8,055
2900 Other Support Services	1,000
Total Support Services	\$5,328,368
3000 Operation of Non-Instructional Services	
3200 Student Activities	249,482
Total Operation of Non-Instructional Services	\$249,482
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,639,500
Total Facilities Acquisition, Construction and Improvement Services	\$1,639,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	208,234
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$308,234
Total Estimated Expenditures and Other Financing Uses	\$15,699,258

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,556,961
200 Personnel Services - Employee Benefits	2,032,175
300 Purchased Professional and Technical Services	422,272
400 Purchased Property Services	10,000
600 Supplies	286,615
Total Regular Programs - Elementary / Secondary	\$5,308,023
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	663,323
200 Personnel Services - Employee Benefits	510,057
300 Purchased Professional and Technical Services	774,980
500 Other Purchased Services	142,062
600 Supplies	39,250
Total Special Programs - Elementary / Secondary	\$2,129,672
1300 <u>Vocational Education</u>	
500 Other Purchased Services	454,413
Total Vocational Education	\$454,413
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
400 Purchased Property Services	1,250
500 Other Purchased Services	1,900
600 Supplies	1,950
Total Other Instructional Programs - Elementary / Secondary	\$5,100
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,400
Total Nonpublic School Programs	\$13,400
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	136,510
200 Personnel Services - Employee Benefits	112,822
500 Other Purchased Services	13,734
Total Pre-Kindergarten	\$263,066
Total Instruction	\$8,173,674
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	242,273
200 Personnel Services - Employee Benefits	154,136
300 Purchased Professional and Technical Services	100,000
Total Support Services - Students	\$496,409
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	40,874
200 Personnel Services - Employee Benefits	28,306
300 Purchased Professional and Technical Services	291,000

2023-2024 Final General Fund Budget

LEA : 108112003 Ferndale Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	39,200
500 Other Purchased Services	45,000
600 Supplies	143,850
Total Support Services - Instructional Staff	\$588,230
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	733,771
200 Personnel Services - Employee Benefits	657,114
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	900
500 Other Purchased Services	47,285
600 Supplies	43,451
800 Other Objects	10,500
Total Support Services - Administration	\$1,543,021
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	97,714
200 Personnel Services - Employee Benefits	64,563
600 Supplies	12,264
Total Support Services - Pupil Health	\$174,541
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	184,846
200 Personnel Services - Employee Benefits	162,234
300 Purchased Professional and Technical Services	22,500
600 Supplies	7,050
800 Other Objects	6,500
Total Support Services - Business	\$383,130
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	255,995
200 Personnel Services - Employee Benefits	208,228
400 Purchased Property Services	193,900
500 Other Purchased Services	73,600
600 Supplies	373,936
Total Operation and Maintenance of Plant Services	\$1,105,659
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,028,323
Total Student Transportation Services	\$1,028,323
2800 <u>Support Services - Central</u>	
600 Supplies	8,055
Total Support Services - Central	\$8,055
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$5,328,368

3000 Operation of Non-Instructional Services

<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	97,220
200 Personnel Services - Employee Benefits	28,448
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	-4,290
500 Other Purchased Services	55,000
600 Supplies	58,104
Total Student Activities	\$249,482
Total Operation of Non-Instructional Services	\$249,482
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	650,000
700 Property	989,500
Total Facilities Acquisition, Construction and Improvement Services	\$1,639,500
Total Facilities Acquisition, Construction and Improvement Services	\$1,639,500
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	208,234
Total Debt Service / Other Expenditures and Financing Uses	\$208,234
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$308,234
TOTAL EXPENDITURES	\$15,699,258

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,000,000	1,360,989
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 Cash and Short-Term Investments	\$3,000,000	\$1,360,989
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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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,000,000** **\$1,360,989**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General 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 General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	522,246	373,838
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	\$522,246	\$373,838
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TOTAL INDEBTEDNESS	\$522,246	\$373,838
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,360,990
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,360,990
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,460,990