

Fiscal Year 2023-2024

Date of Adoption of the General Fund Budget:

Date 6/15/2023

Date 6/15/2023

Date 6/15/2023

(717)597-3226

Extn :50513

Telephone

Extension

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greencastle-Antrim SD	COUNTY : Franklin	AUN : 112283003
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o 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%
etween \$12,000,000 and \$12,999,999	11.5%
etween \$13,000,000 and \$13,999,999	11.0%
etween \$14,000,000 and \$14,999,999	10.5%
etween \$15,000,000 and \$15,999,999	10.0%
etween \$16,000,000 and \$16,999,999	9.5%
etween \$17,000,000 and \$17,999,999	9.0%
etween \$18,000,000 and \$18,999,999	8.5%
reater Than or Equal to \$19,000,000	8.0%

d you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes ☒
No ☐


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

Total Budgeted Expenditures	\$54535563
Ending Unassigned Fund Balance	\$4362845
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

ie 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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DUCE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greencastle-Antrim SD	County : Franklin	AUN Number : 112283003
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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 5/4/2023
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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>
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.	Our ending unassigned fund balance is 8% of our expenditures as allowed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance portion that is committed for future projects and benefit increases.

<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	7,346	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,484,272	
0840 Assigned Fund Balance	4,479,273	
0850 Unassigned Fund Balance	3,666,063	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,629,608</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,260,718	
7000 Revenue from State Sources	15,879,108	
8000 Revenue from Federal Sources	1,736,296	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$48,876,122</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$61,505,730</u>

LEA : 112283003 Greencastle-Antrim SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,986,244
6112 Interim Real Estate Taxes	140,000
6113 Public Utility Realty Taxes	26,850
6140 Current Act 511 Taxes - Flat Rate Assessments	42,500
6150 Current Act 511 Taxes - Proportional Assessments	3,580,356
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	143,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	573,768
6910 Rentals	10,000
6940 Tuition from Patrons	3,000
6960 Services Provided Other Local Governmental Units / LEAs	21,000
6990 Refunds and Other Miscellaneous Revenue	19,000
REVENUE FROM LOCAL SOURCES	\$31,260,718
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,420,696
7112 Basic Education Funding-Social Security	778,520
7160 Tuition for Orphans Subsidy	35,095
7271 Special Education funds for School-Aged Pupils	1,568,553
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	707,422
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,162
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	23,153
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,807
7340 State Property Tax Reduction Allocation	794,983
7360 Safe Schools	134,347
7505 Ready to Learn Block Grant	379,241
7820 State Share of Retirement Contributions	3,560,129
REVENUE FROM STATE SOURCES	\$15,879,108
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	474,508
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	80,036
8517 Title IV - 21st Century Schools	35,955

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,145,797
REVENUE FROM FEDERAL SOURCES	\$1,736,296
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,876,122

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,986,244	
Amount of Tax Relief for Homestead Exclusions	<u>\$799,130</u>	
Total Approx. Tax Revenue:	\$26,785,374	
Approx. Tax Levy for Tax Rate Calculation:	\$28,066,962	
	Franklin	Total

2022-23 Data		
a. Assessed Value	\$224,140,940	\$224,140,940
b. Real Estate Mills	119.5800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,812,126,987	\$1,812,126,987
d. Assessed Value	\$231,251,235	\$231,251,235
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$26,802,774	\$26,802,774
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$26,802,774	\$26,802,774
(f Total * g)		
i. Base Mills Subject to Index	119.5800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.30000%	95.30000%
k. Tax Levy Needed	\$28,066,962	\$28,066,962
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	121.3700	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$28,066,962	\$28,066,962
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,267,832
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,986,244
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,986,244	
Amount of Tax Relief for Homestead Exclusions	<u>\$799,130</u>	
Total Approx. Tax Revenue:	\$26,785,374	
Approx. Tax Levy for Tax Rate Calculation:	\$28,066,962	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	125.9177	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,118,624	\$29,118,624
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	\$1,307.00	
Number of Homestead/Farmstead Properties	5046	5046
Median Assessed Value of Homestead Properties		\$22,490

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,986,244
Amount of Tax Relief for Homestead Exclusions	<u>\$799,130</u>
Total Approx. Tax Revenue:	\$26,785,374
Approx. Tax Levy for Tax Rate Calculation:	\$28,066,962
	Franklin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$794,983	Lowering RE Tax Rate	\$0	\$794,983
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,147			\$4,147
Amount of Tax Relief from State/Local Sources				\$799,130

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>					
Franklin	231,251,235	121.3700	28,066,962				95.30000%	
Totals:	231,251,235		28,066,962	-	799,130	=	27,267,832	X 95.30000% = 25,986,244
				<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		42,500	42,500
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							42,500	42,500
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%		2,980,356	2,980,356
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		600,000	600,000
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							3,580,356	3,580,356
Total Act 511, Current Taxes								3,622,856
Act 511 Tax Limit -->					1,812,126,987	X	12	21,745,524
					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>									
	Franklin	119.5800	121.3700	1.50%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		22,325,074
1200 Special Programs - Elementary / Secondary		6,839,595
1300 Vocational Education		1,043,984
1400 Other Instructional Programs - Elementary / Secondary		387,620
1500 Nonpublic School Programs		4,384
1800 Pre-Kindergarten		315,000
Total Instruction		\$30,915,657
2000 Support Services		
2100 Support Services - Students		1,851,539
2200 Support Services - Instructional Staff		1,782,024
2300 Support Services - Administration		2,969,238
2400 Support Services - Pupil Health		563,632
2500 Support Services - Business		557,390
2600 Operation and Maintenance of Plant Services		2,845,046
2700 Student Transportation Services		2,049,914
2800 Support Services - Central		1,101,243
2900 Other Support Services		5,317
Total Support Services		\$13,725,343
3000 Operation of Non-Instructional Services		
3200 Student Activities		920,861
3300 Community Services		9,310
Total Operation of Non-Instructional Services		\$930,171
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		6,416,334
Total Facilities Acquisition, Construction and Improvement Services		\$6,416,334
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,169,665
5200 Interfund Transfers - Out		378,393
Total Other Expenditures and Financing Uses		\$2,548,058
Total Estimated Expenditures and Other Financing Uses		\$54,535,563

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,587,250
200 Personnel Services - Employee Benefits	7,696,105
300 Purchased Professional and Technical Services	667,425
400 Purchased Property Services	37,200
500 Other Purchased Services	669,825
600 Supplies	657,076
800 Other Objects	10,193
Total Regular Programs - Elementary / Secondary	\$22,325,074
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,089,526
200 Personnel Services - Employee Benefits	1,895,261
300 Purchased Professional and Technical Services	1,451,317
400 Purchased Property Services	500
500 Other Purchased Services	319,000
600 Supplies	82,541
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$6,839,595
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,043,984
Total Vocational Education	\$1,043,984
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,380
200 Personnel Services - Employee Benefits	24,803
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	21,000
500 Other Purchased Services	238,437
Total Other Instructional Programs - Elementary / Secondary	\$387,620
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,384
Total Nonpublic School Programs	\$4,384
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$30,915,657
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	983,377
200 Personnel Services - Employee Benefits	586,500
300 Purchased Professional and Technical Services	218,667
400 Purchased Property Services	400
500 Other Purchased Services	3,400

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Description	Amount
600 Supplies	57,756
800 Other Objects	1,439
Total Support Services - Students	\$1,851,539
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	867,434
200 Personnel Services - Employee Benefits	634,000
300 Purchased Professional and Technical Services	127,513
500 Other Purchased Services	4,480
600 Supplies	146,397
800 Other Objects	2,200
Total Support Services - Instructional Staff	\$1,782,024
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,579,008
200 Personnel Services - Employee Benefits	960,130
300 Purchased Professional and Technical Services	238,900
500 Other Purchased Services	135,050
600 Supplies	25,010
800 Other Objects	31,140
Total Support Services - Administration	\$2,969,238
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	229,242
200 Personnel Services - Employee Benefits	123,328
300 Purchased Professional and Technical Services	196,582
400 Purchased Property Services	245
600 Supplies	13,975
800 Other Objects	260
Total Support Services - Pupil Health	\$563,632
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	270,312
200 Personnel Services - Employee Benefits	169,113
300 Purchased Professional and Technical Services	102,540
400 Purchased Property Services	1,850
500 Other Purchased Services	5,000
600 Supplies	2,500
800 Other Objects	6,075
Total Support Services - Business	\$557,390
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	108,930
200 Personnel Services - Employee Benefits	54,146
300 Purchased Professional and Technical Services	1,241,565
400 Purchased Property Services	741,255
500 Other Purchased Services	51,650
600 Supplies	639,000
800 Other Objects	8,500
Total Operation and Maintenance of Plant Services	\$2,845,046

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Description	Amount
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	113,242
200 Personnel Services - Employee Benefits	70,838
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,850,384
600 Supplies	10,500
800 Other Objects	450
Total Student Transportation Services	\$2,049,914
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	86,275
200 Personnel Services - Employee Benefits	58,991
300 Purchased Professional and Technical Services	521,131
400 Purchased Property Services	5,000
500 Other Purchased Services	29,490
600 Supplies	367,331
700 Property	32,000
800 Other Objects	1,025
Total Support Services - Central	\$1,101,243
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,317
Total Other Support Services	\$5,317
Total Support Services	\$13,725,343
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	391,107
200 Personnel Services - Employee Benefits	178,891
300 Purchased Professional and Technical Services	85,309
400 Purchased Property Services	17,565
500 Other Purchased Services	146,590
600 Supplies	86,699
800 Other Objects	14,700
Total Student Activities	\$920,861
3300 <u>Community Services</u>	
600 Supplies	9,310
Total Community Services	\$9,310
Total Operation of Non-Instructional Services	\$930,171
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	6,416,334
Total Facilities Acquisition, Construction and Improvement Services	\$6,416,334
Total Facilities Acquisition, Construction and Improvement Services	\$6,416,334
5000 <u>Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	415,794
900 Other Uses of Funds	1,753,871
Total Debt Service / Other Expenditures and Financing Uses	\$2,169,665
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	378,393
Total Interfund Transfers - Out	\$378,393
Total Other Expenditures and Financing Uses	\$2,548,058
TOTAL EXPENDITURES	\$54,535,563

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	20,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	118,000	118,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,170,000	3,730,000
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	\$23,288,000	\$19,848,000

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	\$23,288,000	\$19,848,000

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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	15,405,000	14,100,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	800,765	816,382
0540 Accumulated Compensated Absences	462,261	475,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,475,439	6,475,439
0599 Other Noncurrent Liabilities	47,352,242	47,352,242
Total General Fund	\$70,495,707	\$69,219,063
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		

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<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	7,829	7,829
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	65,484	65,484
0599 Other Noncurrent Liabilities	889,416	889,416
Total Food Service / Cafeteria Operations Fund	\$962,729	\$962,729
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	\$71,458,436	\$70,181,792

<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	\$71,458,436	\$70,181,792

Account Description	Amounts
0810 Nonspendable Fund Balance	7,346
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,607,322
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,362,845
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,970,167
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,977,513