

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

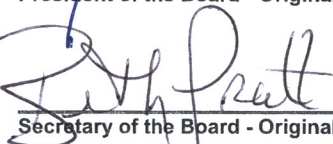
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required

Date 7-17-23



Secretary of the Board - Original Signature Required

Date 7-17-23



Chief School Administrator - Original Signature Required

Date 7-17-23

Jennifer Foringer

Contact Person

(724)883-2310

Extn :1215

Telephone

Extension

jforinger@jmsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jefferson-Morgan SD	COUNTY : Greene	AUN : 101303503
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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 ☒

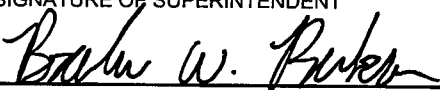
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$15900000
Ending Unassigned Fund Balance	\$2800000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	17.61%

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 7/17/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

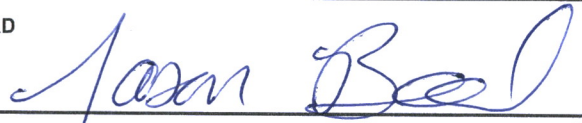
24 PS 6-687(a)(1)

(03/2006)

School District Name : Jefferson-Morgan SD	County : Greene	AUN Number : 101303503
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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 7-17-2023
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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.	Amount will be used for unexpected expenditures and balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$500,00 for post retirement benefits and \$1,250,000 for capital projects

<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	1,750,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,550,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,442,767	
7000 Revenue from State Sources	10,155,333	
8000 Revenue from Federal Sources	301,900	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,900,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,450,000</u>

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 101303503 Jefferson-Morgan SD		
Printed 7/18/2023 9:26:58 AM		Page - 1 of 1
	<u>Amount</u>	
REVENUE FROM LOCAL SOURCES		
6111 Current Real Estate Taxes	3,773,106	
6113 Public Utility Realty Taxes	4,900	
6140 Current Act 511 Taxes - Flat Rate Assessments	15,500	
6150 Current Act 511 Taxes - Proportional Assessments	670,000	
6400 Delinquencies on Taxes Levied / Assessed by the LEA	509,500	
6500 Earnings on Investments	25,000	
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000	
6990 Refunds and Other Miscellaneous Revenue	229,761	
REVENUE FROM LOCAL SOURCES	\$5,442,767	
REVENUE FROM STATE SOURCES		
7111 Basic Education Funding-Formula	5,950,000	
7271 Special Education funds for School-Aged Pupils	865,000	
7311 Pupil Transportation Subsidy	325,000	
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000	
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	356,000	
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000	
7340 State Property Tax Reduction Allocation	548,333	
7501 PA Accountability Grants	100,000	
7505 Ready to Learn Block Grant	194,000	
7810 State Share of Social Security and Medicare Taxes	325,000	
7820 State Share of Retirement Contributions	1,470,000	
REVENUE FROM STATE SOURCES	\$10,155,333	
REVENUE FROM FEDERAL SOURCES		
8514 Title I - Improving the Academic Achievement of the Disadvantaged	212,000	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,900	
8517 Title IV - 21st Century Schools	16,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	47,000	
REVENUE FROM FEDERAL SOURCES	\$301,900	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,900,000	

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$3,774,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$548,333</u>	
Total Approx. Tax Revenue:	\$4,322,333	
Approx. Tax Levy for Tax Rate Calculation:	\$4,788,782	
	Greene	Total

2022-23 Data		
a. Assessed Value	\$164,439,883	\$164,439,883
b. Real Estate Mills	29.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$241,007,439	\$241,007,439
d. Assessed Value	\$165,095,806	\$165,095,806
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,768,757	\$4,768,757
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,768,757	\$4,768,757
(f Total * g)		
i. Base Mills Subject to Index	29.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$4,788,782	\$4,788,782
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	29.0000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,787,778	\$4,787,778
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,239,445
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,773,106
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$3,774,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$548,333</u>	
Total Approx. Tax Revenue:	\$4,322,333	
Approx. Tax Levy for Tax Rate Calculation:	\$4,788,782	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.7400	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,075,045	\$5,075,045
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	\$11,500.00	
Number of Homestead/Farmstead Properties	1677	1677
Median Assessed Value of Homestead Properties		\$43,085

Act 1 Index (current): 6.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$3,774,000
Amount of Tax Relief for Homestead Exclusions	<u>\$548,333</u>
Total Approx. Tax Revenue:	\$4,322,333
Approx. Tax Levy for Tax Rate Calculation:	\$4,788,782
	Greene

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$548,333	Lowering RE Tax Rate	\$0	\$548,333
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$548,333

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101303503 Jefferson-Morgan SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/18/2023 9:27:02 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>
Greene	165,095,806	29.0000	4,787,778			89.00000%	
Totals:	165,095,806		4,787,778	-	548,333 =	4,239,445 X	89.00000% =
				<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			\$5.00	\$0.00	12,000	12,000
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	3,500	3,500
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						15,500	15,500
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%	600,000	600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						670,000	670,000
Total Act 511, Current Taxes							685,500
Act 511 Tax Limit -->				241,007,439 X		12	2,892,089
				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>									
	Greene	29.0000	29.0000	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,905,152
1200 Special Programs - Elementary / Secondary	2,053,446
1300 Vocational Education	470,000
1400 Other Instructional Programs - Elementary / Secondary	346,822
Total Instruction	\$9,775,420
2000 Support Services	
2100 Support Services - Students	112,163
2200 Support Services - Instructional Staff	250,952
2300 Support Services - Administration	1,043,067
2400 Support Services - Pupil Health	125,738
2500 Support Services - Business	383,171
2600 Operation and Maintenance of Plant Services	1,809,968
2700 Student Transportation Services	1,010,100
Total Support Services	\$4,735,159
3000 Operation of Non-Instructional Services	
3200 Student Activities	486,671
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$487,671
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	791,750
5200 Interfund Transfers - Out	110,000
Total Other Expenditures and Financing Uses	\$901,750
Total Estimated Expenditures and Other Financing Uses	\$15,900,000

LEA : 101303503 Jefferson-Morgan SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,565,474
200 Personnel Services - Employee Benefits		2,718,228
300 Purchased Professional and Technical Services		36,800
400 Purchased Property Services		15,300
500 Other Purchased Services		394,150
600 Supplies		119,000
700 Property		54,000
800 Other Objects		2,200
Total Regular Programs - Elementary / Secondary		\$6,905,152
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		904,295
200 Personnel Services - Employee Benefits		622,651
300 Purchased Professional and Technical Services		295,000
400 Purchased Property Services		9,000
500 Other Purchased Services		215,000
600 Supplies		7,050
800 Other Objects		450
Total Special Programs - Elementary / Secondary		\$2,053,446
1300 <u>Vocational Education</u>		
500 Other Purchased Services		470,000
Total Vocational Education		\$470,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		194,776
200 Personnel Services - Employee Benefits		141,688
500 Other Purchased Services		3,000
600 Supplies		7,358
Total Other Instructional Programs - Elementary / Secondary		\$346,822
Total Instruction		\$9,775,420
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		55,561
200 Personnel Services - Employee Benefits		50,352
300 Purchased Professional and Technical Services		2,000
500 Other Purchased Services		1,250
800 Other Objects		3,000
Total Support Services - Students		\$112,163
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		124,293
200 Personnel Services - Employee Benefits		85,459
300 Purchased Professional and Technical Services		5,000
400 Purchased Property Services		10,500
500 Other Purchased Services		2,200

LEA : 101303503 Jefferson-Morgan SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
700 Property	14,000
800 Other Objects	5,500
Total Support Services - Instructional Staff	\$250,952
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	534,178
200 Personnel Services - Employee Benefits	365,464
300 Purchased Professional and Technical Services	52,050
400 Purchased Property Services	325
500 Other Purchased Services	41,550
600 Supplies	19,000
700 Property	11,400
800 Other Objects	19,100
Total Support Services - Administration	\$1,043,067
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	63,160
200 Personnel Services - Employee Benefits	53,528
300 Purchased Professional and Technical Services	4,000
600 Supplies	4,050
700 Property	1,000
Total Support Services - Pupil Health	\$125,738
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	192,229
200 Personnel Services - Employee Benefits	161,862
300 Purchased Professional and Technical Services	16,130
400 Purchased Property Services	250
500 Other Purchased Services	4,650
600 Supplies	4,250
700 Property	1,000
800 Other Objects	2,800
Total Support Services - Business	\$383,171
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	665,769
200 Personnel Services - Employee Benefits	484,499
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	331,400
500 Other Purchased Services	128,800
600 Supplies	64,500
700 Property	20,000
800 Other Objects	28,000
Total Operation and Maintenance of Plant Services	\$1,809,968
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,010,100
Total Student Transportation Services	\$1,010,100

<u>Description</u>		<u>Amount</u>
Total Support Services		\$4,735,159
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100 Personnel Services - Salaries		181,829
200 Personnel Services - Employee Benefits		112,392
300 Purchased Professional and Technical Services		37,750
400 Purchased Property Services		18,000
500 Other Purchased Services		41,050
600 Supplies		34,400
700 Property		35,500
800 Other Objects		25,750
Total Student Activities		\$486,671
3300 <u>Community Services</u>		
500 Other Purchased Services		1,000
Total Community Services		\$1,000
Total Operation of Non-Instructional Services		\$487,671
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		1,750
900 Other Uses of Funds		790,000
Total Debt Service / Other Expenditures and Financing Uses		\$791,750
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		110,000
Total Interfund Transfers - Out		\$110,000
Total Other Expenditures and Financing Uses		\$901,750
TOTAL EXPENDITURES		\$15,900,000

LEA : 101303503 Jefferson-Morgan SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,700,000	5,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	19,000	19,000
Capital Reserve Fund - § 690, §1850	150	150
Capital Reserve Fund - § 1431	1,500	1,550
Other Capital Projects Fund	785,000	795,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000	3,000
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	\$6,508,650	\$6,718,700

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		

LEA : 101303503 Jefferson-Morgan SD

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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	\$6,508,650	\$6,718,700

LEA : 101303503 Jefferson-Morgan SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	9,500,000	9,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	5,000	5,000
0540 Accumulated Compensated Absences	255,000	252,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,750,000	4,500,000
0599 Other Noncurrent Liabilities	20,000	20,000
Total General Fund	\$14,530,000	\$13,777,000
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	\$14,530,000	\$13,777,000

Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	75,000	75,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
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	\$75,500	\$75,500
TOTAL INDEBTEDNESS	\$14,605,500	\$13,852,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,550,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,550,000