


FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023


President of the Board - Original Signature Required

6/15/23
Date


Secretary of the Board - Original Signature Required

6/15/23
Date


Chief School Administrator - Original Signature Required

6/15/2023
Date

RICHARD MEILY
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata County SD	COUNTY : Juniata	AUN : 111343603
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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 ☒ X
 No ☐

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

Total Budgeted Expenditures	\$45082524
Ending Unassigned Fund Balance	\$3396549
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.53%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ X
 No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/3/2023
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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 : Juniata County SD	County : Juniata	AUN Number : 111343603
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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
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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.	future expense
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	future expense

<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	4,855,000	
0830 Committed Fund Balance	6,450,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,346,549	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,796,549</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,330,818	
7000 Revenue from State Sources	22,125,005	
8000 Revenue from Federal Sources	1,626,701	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$45,082,524</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,879,073</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,208,271
6112 Interim Real Estate Taxes	70,000
6113 Public Utility Realty Taxes	17,564
6114 Payments in Lieu of Current Taxes - State / Local	48,100
6120 Current Per Capita Taxes, Section 679	73,500
6140 Current Act 511 Taxes - Flat Rate Assessments	216,800
6150 Current Act 511 Taxes - Proportional Assessments	3,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	604,800
6500 Earnings on Investments	110,000
6700 Revenues from LEA Activities	73,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	616,863
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	120
6990 Refunds and Other Miscellaneous Revenue	7,800
REVENUE FROM LOCAL SOURCES	\$21,330,818
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,831,530
7112 Basic Education Funding-Social Security	3,147,000
7160 Tuition for Orphans Subsidy	150,000
7220 Vocational Education	83,000
7250 Migratory Children	425
7271 Special Education funds for School-Aged Pupils	1,970,000
7311 Pupil Transportation Subsidy	2,668,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	117,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	277,895
7330 Health Services (Medical, Dental, Nurse, Act 25)	58,900
7340 State Property Tax Reduction Allocation	656,509
7505 Ready to Learn Block Grant	451,696
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	687,550
REVENUE FROM STATE SOURCES	\$22,125,005
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	828,346

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	132,000
8517 Title IV - 21st Century Schools	68,500
8749 Other CARES Act Funding	47,855
8753 ARP ESSER Afterschool Programs	150,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
REVENUE FROM FEDERAL SOURCES	\$1,626,701
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,082,524

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,208,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>	
Total Approx. Tax Revenue:	\$16,864,780	
Approx. Tax Levy for Tax Rate Calculation:	\$17,673,066	
	Juniata	Total

2022-23 Data		
a. Assessed Value	\$240,795,692	\$240,795,692
b. Real Estate Mills	69.3967	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,622,681,758	\$1,622,681,758
d. Assessed Value	\$242,438,880	\$242,438,880
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$16,710,426	\$16,710,426
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$16,710,426	\$16,710,426
(f Total * g)		
i. Base Mills Subject to Index	69.3967	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.25000%	95.25000%
k. Tax Levy Needed	\$17,673,066	\$17,673,066
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	72.8970	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,673,067	\$17,673,067
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,016,558
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,208,271
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,208,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>	
Total Approx. Tax Revenue:	\$16,864,780	
Approx. Tax Levy for Tax Rate Calculation:	\$17,673,066	
	Juniata	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	73.0053	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,699,323	\$17,699,323
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	\$1,516.00	
Number of Homestead/Farmstead Properties	5949	5949
Median Assessed Value of Homestead Properties		\$20,480

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,208,271
Amount of Tax Relief for Homestead Exclusions	<u>\$656,509</u>
Total Approx. Tax Revenue:	\$16,864,780
Approx. Tax Levy for Tax Rate Calculation:	\$17,673,066
	Juniata
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$656,509	Lowering RE Tax Rate	\$0	\$656,509
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$656,509

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>						
Juniata	242,438,880	72.8970	17,673,067				95.25000%		
Totals:	242,438,880		17,673,067	-	656,509	=	17,016,558	X	95.25000% = 16,208,271
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					73,500
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		73,500		70,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00		146,800		146,800
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							220,300		216,800
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%		2,775,000		2,775,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		435,000		435,000
6154	Current Act 511 Amusement Taxes			5.000%	0.000%		65,000		65,000
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							3,275,000		3,275,000
Total Act 511, Current Taxes									3,491,800
Act 511 Tax Limit -->					1,622,681,758	X	12		19,472,181
					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> Juniata	69.3967	72.8970	5.05%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,412,441
1200 Special Programs - Elementary / Secondary	8,438,636
1300 Vocational Education	1,811,964
1400 Other Instructional Programs - Elementary / Secondary	259,750
1500 Nonpublic School Programs	34,485
Total Instruction	\$27,957,276
2000 Support Services	
2100 Support Services - Students	1,570,033
2200 Support Services - Instructional Staff	820,796
2300 Support Services - Administration	2,555,943
2400 Support Services - Pupil Health	695,814
2500 Support Services - Business	707,000
2600 Operation and Maintenance of Plant Services	2,819,293
2700 Student Transportation Services	3,656,400
Total Support Services	\$12,825,279
3000 Operation of Non-Instructional Services	
3200 Student Activities	680,950
3300 Community Services	14,856
Total Operation of Non-Instructional Services	\$695,806
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,604,163
Total Other Expenditures and Financing Uses	\$3,604,163
Total Estimated Expenditures and Other Financing Uses	\$45,082,524

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,708,267
200 Personnel Services - Employee Benefits	6,282,134
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	94,890
500 Other Purchased Services	1,659,000
600 Supplies	485,650
700 Property	26,000
800 Other Objects	19,500
Total Regular Programs - Elementary / Secondary	\$17,412,441
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,457,583
200 Personnel Services - Employee Benefits	2,455,474
300 Purchased Professional and Technical Services	203,800
500 Other Purchased Services	2,247,875
600 Supplies	73,904
Total Special Programs - Elementary / Secondary	\$8,438,636
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	682,698
200 Personnel Services - Employee Benefits	436,046
500 Other Purchased Services	665,000
600 Supplies	25,220
700 Property	2,000
800 Other Objects	1,000
Total Vocational Education	\$1,811,964
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	15,750
300 Purchased Professional and Technical Services	155,000
500 Other Purchased Services	52,000
Total Other Instructional Programs - Elementary / Secondary	\$259,750
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	17,146
200 Personnel Services - Employee Benefits	17,339
Total Nonpublic School Programs	\$34,485
Total Instruction	\$27,957,276
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	835,953
200 Personnel Services - Employee Benefits	651,080
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	500
600 Supplies	75,000

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Description	Amount
800 Other Objects	2,500
Total Support Services - Students	\$1,570,033
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	265,704
200 Personnel Services - Employee Benefits	167,600
300 Purchased Professional and Technical Services	291,992
600 Supplies	59,000
700 Property	35,000
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$820,796
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,365,174
200 Personnel Services - Employee Benefits	875,880
300 Purchased Professional and Technical Services	235,000
500 Other Purchased Services	28,451
600 Supplies	25,263
800 Other Objects	26,175
Total Support Services - Administration	\$2,555,943
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	378,434
200 Personnel Services - Employee Benefits	308,880
600 Supplies	8,500
Total Support Services - Pupil Health	\$695,814
2500 Support Services - Business	
100 Personnel Services - Salaries	317,904
200 Personnel Services - Employee Benefits	247,596
300 Purchased Professional and Technical Services	90,000
500 Other Purchased Services	1,500
600 Supplies	5,000
800 Other Objects	45,000
Total Support Services - Business	\$707,000
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	857,192
200 Personnel Services - Employee Benefits	529,392
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	353,771
500 Other Purchased Services	310,000
600 Supplies	606,890
700 Property	55,000
800 Other Objects	21,548
Total Operation and Maintenance of Plant Services	\$2,819,293
2700 Student Transportation Services	
500 Other Purchased Services	3,606,400
700 Property	50,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,656,400
Total Support Services	\$12,825,279
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	220,000
200 Personnel Services - Employee Benefits	95,650
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	12,500
500 Other Purchased Services	132,300
600 Supplies	60,000
800 Other Objects	5,500
Total Student Activities	\$680,950
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,056
600 Supplies	11,300
Total Community Services	\$14,856
Total Operation of Non-Instructional Services	\$695,806
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,648,450
900 Other Uses of Funds	1,955,713
Total Debt Service / Other Expenditures and Financing Uses	\$3,604,163
Total Other Expenditures and Financing Uses	\$3,604,163
TOTAL EXPENDITURES	\$45,082,524

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,800,000	9,800,000
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	6,800,000	4,000,000
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	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,675,000	\$13,875,000

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		

<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	\$16,675,000	\$13,875,000

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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	54,229,683	53,009,120
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	501,481	501,481
0540 Accumulated Compensated Absences	555,160	555,160
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$55,286,324	\$54,065,761
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		

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<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	\$55,286,324	\$54,065,761

<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	\$55,286,324	\$54,065,761

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	4,855,000
0830 Committed Fund Balance	6,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,396,549
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,796,549
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,651,549