

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Shirley C. Hester

President of the Board - Original Signature Required

Date

June 19, 2023

Beverly G. Lang

Secretary of the Board - Original Signature Required

Date

June 19, 2023

Chris Rye

Chief School Administrator - Original Signature Required

Date

June 20, 2023

Thomas Showwaker

(717)359-4146

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Contact Person

Telephone

Extension

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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 : Littlestown Area SD	COUNTY : Adams	AUN : 112015203
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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	\$39168514
Ending Unassigned Fund Balance	\$1514239
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.86%

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 June 19, 2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Littlestown Area SD	County : Adams	AUN Number : 112015203
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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 <i>Dolores E. Nester</i>	DATE <i>May 15th 2023</i>
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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.	Budgetary Reserve is allocated for unanticipated expenditures during the 2023-2024 school year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is for unanticipated expenditures in the future.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Technology Reserve- \$400,000. Health Care- \$1,200,000. Future MS/HS- \$5,009,660.

ITEM	AMOUNTS	
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	6,965,644	
0850 Unassigned Fund Balance	2,329,383	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,295,027</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,602,497	
7000 Revenue from State Sources	14,252,357	
8000 Revenue from Federal Sources	1,122,532	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$37,997,386</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$47,292,413</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,495,841
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	18,700
6120 Current Per Capita Taxes, Section 679	48,001
6140 Current Act 511 Taxes - Flat Rate Assessments	71,001
6150 Current Act 511 Taxes - Proportional Assessments	4,883,570
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,400
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	61,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	307,284
6910 Rentals	3,000
6940 Tuition from Patrons	41,500
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$22,602,497
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,336,807
7112 Basic Education Funding-Social Security	570,000
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,503,980
7311 Pupil Transportation Subsidy	575,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,301
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,500
7340 State Property Tax Reduction Allocation	1,131,712
7505 Ready to Learn Block Grant	312,057
7820 State Share of Retirement Contributions	2,475,000
REVENUE FROM STATE SOURCES	\$14,252,357
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	254,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	49,500
8517 Title IV - 21st Century Schools	19,032
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	800,000
REVENUE FROM FEDERAL SOURCES	\$1,122,532

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,997,386

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,495,841	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,131,712</u>	
Total Approx. Tax Revenue:	\$17,627,553	
Approx. Tax Levy for Tax Rate Calculation:	\$18,314,880	
	Adams	Total

2022-23 Data		
a. Assessed Value	\$1,349,897,000	\$1,349,897,000
b. Real Estate Mills	13.0459	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,038,511,448	\$1,038,511,448
d. Assessed Value	\$1,366,302,900	\$1,366,302,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$17,610,621	\$17,610,621
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$17,610,621	\$17,610,621
(f Total * g)		
i. Base Mills Subject to Index	13.0459	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$18,314,880	\$18,314,880
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.4047	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,314,880	\$18,314,880
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,183,168
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,495,841
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,495,841	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,131,712</u>	
Total Approx. Tax Revenue:	\$17,627,553	
Approx. Tax Levy for Tax Rate Calculation:	\$18,314,880	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.7503	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,787,075	\$18,787,075
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	\$19,495.00	
Number of Homestead/Farmstead Properties	4261	4261
Median Assessed Value of Homestead Properties		\$213,800

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,495,841
Amount of Tax Relief for Homestead Exclusions	<u>\$1,131,712</u>
Total Approx. Tax Revenue:	\$17,627,553
Approx. Tax Levy for Tax Rate Calculation:	\$18,314,880

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,131,712	Lowering RE Tax Rate	\$0	\$1,131,712
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,131,712

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112015203 Littlestown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Adams	1,366,302,900	13.4047	18,314,880			96.00000%	
Totals:	1,366,302,900		18,314,880	- 1,131,712	= 17,183,168	X 96.00000%	= 16,495,841
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	48,001		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	57,500	48,001
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	25,000	23,000
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						82,500	71,001
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.100%	0.000%	4,525,000	4,508,570
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	375,000	375,000
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						4,900,000	4,883,570
Total Act 511, Current Taxes							4,954,571
Act 511 Tax Limit -->				1,038,511,448	X	12	12,462,137
				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>									
	Adams	13.0459	13.4047	2.76%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,513,492
1200 Special Programs - Elementary / Secondary	5,947,426
1300 Vocational Education	1,347,966
1400 Other Instructional Programs - Elementary / Secondary	342,913
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	30,000
Total Instruction	\$24,193,797
2000 Support Services	
2100 Support Services - Students	1,803,201
2200 Support Services - Instructional Staff	2,030,828
2300 Support Services - Administration	2,258,912
2400 Support Services - Pupil Health	383,410
2500 Support Services - Business	399,573
2600 Operation and Maintenance of Plant Services	2,280,461
2700 Student Transportation Services	1,704,359
2800 Support Services - Central	173,387
2900 Other Support Services	5,000
Total Support Services	\$11,039,131
3000 Operation of Non-Instructional Services	
3200 Student Activities	621,034
Total Operation of Non-Instructional Services	\$621,034
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,214,552
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,314,552
Total Estimated Expenditures and Other Financing Uses	\$39,168,514

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		8,527,012
200 Personnel Services - Employee Benefits		5,865,950
300 Purchased Professional and Technical Services		201,306
400 Purchased Property Services		3,015
500 Other Purchased Services		1,528,021
600 Supplies		324,533
700 Property		63,223
800 Other Objects		432
Total Regular Programs - Elementary / Secondary		\$16,513,492
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,639,883
200 Personnel Services - Employee Benefits		1,230,838
300 Purchased Professional and Technical Services		1,886,893
500 Other Purchased Services		1,180,846
600 Supplies		8,966
Total Special Programs - Elementary / Secondary		\$5,947,426
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		547,380
200 Personnel Services - Employee Benefits		430,545
400 Purchased Property Services		3,685
500 Other Purchased Services		313,384
600 Supplies		52,972
Total Vocational Education		\$1,347,966
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		84,426
200 Personnel Services - Employee Benefits		63,487
500 Other Purchased Services		195,000
Total Other Instructional Programs - Elementary / Secondary		\$342,913
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		12,000
Total Nonpublic School Programs		\$12,000
1800 <u>Pre-Kindergarten</u>		
600 Supplies		30,000
Total Pre-Kindergarten		\$30,000
Total Instruction		\$24,193,797
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		580,360
200 Personnel Services - Employee Benefits		412,695
300 Purchased Professional and Technical Services		800,325
500 Other Purchased Services		3,508

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,377
700 Property	440
800 Other Objects	496
Total Support Services - Students	\$1,803,201
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	742,842
200 Personnel Services - Employee Benefits	663,093
300 Purchased Professional and Technical Services	162,800
400 Purchased Property Services	4,000
500 Other Purchased Services	53,400
600 Supplies	197,788
700 Property	201,777
800 Other Objects	5,128
Total Support Services - Instructional Staff	\$2,030,828
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,193,403
200 Personnel Services - Employee Benefits	753,868
300 Purchased Professional and Technical Services	163,000
400 Purchased Property Services	5,660
500 Other Purchased Services	65,510
600 Supplies	67,796
800 Other Objects	9,675
Total Support Services - Administration	\$2,258,912
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	193,568
200 Personnel Services - Employee Benefits	135,735
300 Purchased Professional and Technical Services	36,357
500 Other Purchased Services	1,200
600 Supplies	11,050
700 Property	5,000
800 Other Objects	500
Total Support Services - Pupil Health	\$383,410
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	177,774
200 Personnel Services - Employee Benefits	159,339
300 Purchased Professional and Technical Services	49,600
400 Purchased Property Services	2,500
600 Supplies	2,000
800 Other Objects	8,360
Total Support Services - Business	\$399,573
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	622,655
200 Personnel Services - Employee Benefits	456,277
300 Purchased Professional and Technical Services	315,500
400 Purchased Property Services	302,000

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Description	Amount
500 Other Purchased Services	49,000
600 Supplies	515,500
700 Property	17,929
800 Other Objects	1,600
Total Operation and Maintenance of Plant Services	\$2,280,461
2700 Student Transportation Services	
100 Personnel Services - Salaries	394,430
200 Personnel Services - Employee Benefits	233,129
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	50,000
500 Other Purchased Services	865,700
600 Supplies	156,900
800 Other Objects	700
Total Student Transportation Services	\$1,704,359
2800 Support Services - Central	
100 Personnel Services - Salaries	55,445
200 Personnel Services - Employee Benefits	46,642
300 Purchased Professional and Technical Services	11,300
400 Purchased Property Services	32,000
600 Supplies	28,000
Total Support Services - Central	\$173,387
2900 Other Support Services	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$11,039,131
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	336,693
200 Personnel Services - Employee Benefits	118,094
300 Purchased Professional and Technical Services	80,876
400 Purchased Property Services	13,000
500 Other Purchased Services	11,000
600 Supplies	23,471
700 Property	27,800
800 Other Objects	10,100
Total Student Activities	\$621,034
Total Operation of Non-Instructional Services	\$621,034
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,259,552
900 Other Uses of Funds	955,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,214,552
5900 Budgetary Reserve	

<u>Description</u>	<u>Amount</u>
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,314,552
TOTAL EXPENDITURES	\$39,168,514

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,000,000	11,500,000
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	1,080,000	650,000
Other Capital Projects Fund	7,500,000	24,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	140,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,120,000	\$37,180,000

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	\$22,120,000	\$37,180,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	21,320,000	62,535,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,320,000	\$62,535,000
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	\$21,320,000	\$62,535,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	850,000	900,000
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		
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	\$850,000	\$900,000
TOTAL INDEBTEDNESS	\$22,170,000	\$63,435,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,609,660
0850 Unassigned Fund Balance	1,514,239
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,123,899
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,223,899