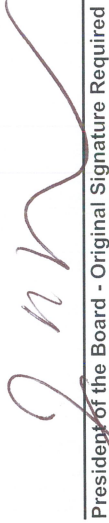


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

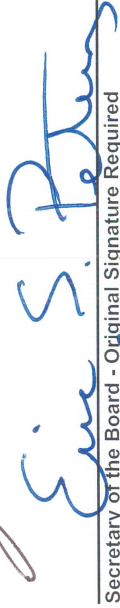
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/13/23

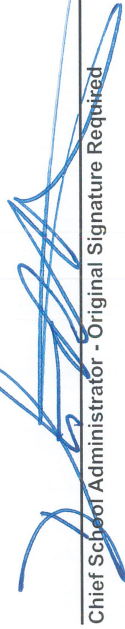
Date



Secretary of the Board - Original Signature Required

6-13-23

Date



Chief School Administrator - Original Signature Required

6/13/2023

Date

Eric S Petery

(717)692-2108

Extn :3160

Contact Person

Telephone

Extension

peterye@mlbgdsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millersburg Area SD	COUNTY : Dauphin
AUN : 115226103	

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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$19879274
Ending Unassigned Fund Balance	\$710397
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.57%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/13/2023
---	-------------------

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 : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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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 5/9/23
---	----------------

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.	Funds in Budgetary Reserve are budgeted for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance may be used to balance revenues and expenditures in the following years budget. Based on final audited numbers, the Board has the option to consider a transfer from the General Fund to the Capital Reserve for facility improvement
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Ending Fund Balance includes Debt Service, Cyber Charter, and Special Education expenses in the following year's budget.

<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	725,000
0840 Assigned Fund Balance	211,989
0850 Unassigned Fund Balance	3,377,682
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,314,671</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,391,362
7000 Revenue from State Sources	7,771,238
8000 Revenue from Federal Sources	2,776,885
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,939,485</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,254,156</u>

LEA : 115226103 Millersburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,958,361
6112 Interim Real Estate Taxes	9,132
6113 Public Utility Realty Taxes	7,135
6114 Payments in Lieu of Current Taxes - State / Local	622
6120 Current Per Capita Taxes, Section 679	16,029
6140 Current Act 511 Taxes - Flat Rate Assessments	16,029
6150 Current Act 511 Taxes - Proportional Assessments	1,400,420
6400 Delinquencies on Taxes Levied / Assessed by the LEA	493,139
6500 Earnings on Investments	204,991
6700 Revenues from LEA Activities	65,346
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,312
6910 Rentals	521
6940 Tuition from Patrons	47,000
6990 Refunds and Other Miscellaneous Revenue	29,325
REVENUE FROM LOCAL SOURCES	\$8,391,362
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,726,214
7112 Basic Education Funding-Social Security	273,424
7271 Special Education funds for School-Aged Pupils	727,043
7311 Pupil Transportation Subsidy	167,267
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	199,572
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,351
7340 State Property Tax Reduction Allocation	317,186
7505 Ready to Learn Block Grant	127,733
7820 State Share of Retirement Contributions	1,215,448
REVENUE FROM STATE SOURCES	\$7,771,238
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	247,388
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,588
8517 Title IV - 21st Century Schools	18,523
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	919,512
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,535,256
8751 ARP ESSER Learning Loss	13,327
8752 ARP ESSER Summer Programs	223

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	7,240
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,828
REVENUE FROM FEDERAL SOURCES	\$2,776,885
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,939,485

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,958,361	
Amount of Tax Relief for Homestead Exclusions	<u>\$317,186</u>	
Total Approx. Tax Revenue:	\$6,275,547	
Approx. Tax Levy for Tax Rate Calculation:	\$6,589,145	
	Dauphin	Total

2022-23 Data		
a. Assessed Value	\$280,796,600	\$280,796,600
b. Real Estate Mills	21.9858	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$339,844,023	\$339,844,023
d. Assessed Value	\$284,076,100	\$284,076,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,173,538	\$6,173,538
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,173,538	\$6,173,538
(f Total * g)		
i. Base Mills Subject to Index	21.9858	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$6,589,145	\$6,589,145
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.1950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,589,145	\$6,589,145
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,271,959
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,958,361
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,958,361	
Amount of Tax Relief for Homestead Exclusions	<u>\$317,186</u>	
Total Approx. Tax Revenue:	\$6,275,547	
Approx. Tax Levy for Tax Rate Calculation:	\$6,589,145	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.1950	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,589,145	\$6,589,145
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	\$8,421.96	
Number of Homestead/Farmstead Properties	1615	1615
Median Assessed Value of Homestead Properties		\$88,500

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,958,361
Amount of Tax Relief for Homestead Exclusions	<u>\$317,186</u>
Total Approx. Tax Revenue:	\$6,275,547
Approx. Tax Levy for Tax Rate Calculation:	\$6,589,145
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$317,186	Lowering RE Tax Rate	\$0	\$317,186
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$317,186

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 115226103 Millersburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/14/2023 1:45:26 PM				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>
Dauphin	284,076,100	23.1950	6,589,145			95.00000%	
Totals:	284,076,100		6,589,145	- 317,186	= 6,271,959	X 95.00000%	= 5,958,361
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,029		
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	16,029	16,029
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
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						16,029	16,029
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%	799,235	799,235
6152	Current Act 511 Occupation Taxes			250.0000	0.000	504,728	504,728
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	96,457	96,457
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						1,400,420	1,400,420
Total Act 511, Current Taxes							1,416,449
Act 511 Tax Limit -->				339,844,023	X	12	4,078,128
				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> Dauphin	21.9858	23.1950	5.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 115226103 Millersburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,278,372
1200 Special Programs - Elementary / Secondary	3,307,974
1300 Vocational Education	203,958
1400 Other Instructional Programs - Elementary / Secondary	19,351
1600 Adult Education Programs	46,000
Total Instruction	\$10,855,655
2000 Support Services	
2100 Support Services - Students	445,045
2200 Support Services - Instructional Staff	596,531
2300 Support Services - Administration	1,218,480
2400 Support Services - Pupil Health	200,000
2500 Support Services - Business	402,986
2600 Operation and Maintenance of Plant Services	1,206,260
2700 Student Transportation Services	541,888
2800 Support Services - Central	389,513
2900 Other Support Services	7,091
Total Support Services	\$5,007,794
3000 Operation of Non-Instructional Services	
3200 Student Activities	305,250
Total Operation of Non-Instructional Services	\$305,250
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,233,137
5200 Interfund Transfers - Out	2,407,438
5900 Budgetary Reserve	70,000
Total Other Expenditures and Financing Uses	\$3,710,575
Total Estimated Expenditures and Other Financing Uses	\$19,879,274

LEA : 115226103 Millersburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,677,629
200 Personnel Services - Employee Benefits	2,369,323
300 Purchased Professional and Technical Services	127,467
400 Purchased Property Services	35,858
500 Other Purchased Services	720,656
600 Supplies	288,589
700 Property	57,311
800 Other Objects	1,539
Total Regular Programs - Elementary / Secondary	\$7,278,372
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	872,461
200 Personnel Services - Employee Benefits	742,269
300 Purchased Professional and Technical Services	768,279
500 Other Purchased Services	916,373
600 Supplies	8,242
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$3,307,974
1300 <u>Vocational Education</u>	
500 Other Purchased Services	203,958
Total Vocational Education	\$203,958
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,643
200 Personnel Services - Employee Benefits	2,539
300 Purchased Professional and Technical Services	1,910
500 Other Purchased Services	8,974
600 Supplies	285
Total Other Instructional Programs - Elementary / Secondary	\$19,351
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	46,000
Total Adult Education Programs	\$46,000
Total Instruction	\$10,855,655
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	224,764
200 Personnel Services - Employee Benefits	162,205
300 Purchased Professional and Technical Services	48,257
500 Other Purchased Services	1,990
600 Supplies	7,632
800 Other Objects	197
Total Support Services - Students	\$445,045
2200 <u>Support Services - Instructional Staff</u>	

LEA : 115226103 Millersburg Area SD

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Description	Amount
100 Personnel Services - Salaries	296,678
200 Personnel Services - Employee Benefits	245,730
300 Purchased Professional and Technical Services	39,290
400 Purchased Property Services	564
500 Other Purchased Services	2,137
600 Supplies	12,055
800 Other Objects	77
Total Support Services - Instructional Staff	\$596,531
2300 Support Services - Administration	
100 Personnel Services - Salaries	520,175
200 Personnel Services - Employee Benefits	375,916
300 Purchased Professional and Technical Services	252,774
400 Purchased Property Services	3,696
500 Other Purchased Services	38,595
600 Supplies	14,981
800 Other Objects	12,343
Total Support Services - Administration	\$1,218,480
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	79,114
200 Personnel Services - Employee Benefits	68,130
300 Purchased Professional and Technical Services	46,560
400 Purchased Property Services	36
500 Other Purchased Services	84
600 Supplies	6,057
800 Other Objects	19
Total Support Services - Pupil Health	\$200,000
2500 Support Services - Business	
100 Personnel Services - Salaries	186,094
200 Personnel Services - Employee Benefits	143,874
300 Purchased Professional and Technical Services	69,826
400 Purchased Property Services	389
500 Other Purchased Services	1,465
600 Supplies	500
800 Other Objects	838
Total Support Services - Business	\$402,986
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	328,189
200 Personnel Services - Employee Benefits	252,160
300 Purchased Professional and Technical Services	15,950
400 Purchased Property Services	123,272
500 Other Purchased Services	92,261
600 Supplies	316,162
700 Property	74,742
800 Other Objects	3,524
Total Operation and Maintenance of Plant Services	\$1,206,260

LEA : 115226103 Millersburg Area SD

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	541,888
Total Student Transportation Services	\$541,888
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	90,387
200 Personnel Services - Employee Benefits	82,707
300 Purchased Professional and Technical Services	200,069
600 Supplies	16,350
Total Support Services - Central	\$389,513
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,091
Total Other Support Services	\$7,091
Total Support Services	\$5,007,794
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	105,681
200 Personnel Services - Employee Benefits	42,079
300 Purchased Professional and Technical Services	48,911
400 Purchased Property Services	772
500 Other Purchased Services	63,867
600 Supplies	37,700
800 Other Objects	6,240
Total Student Activities	\$305,250
Total Operation of Non-Instructional Services	\$305,250
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	663,137
900 Other Uses of Funds	570,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,233,137
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,407,438
Total Interfund Transfers - Out	\$2,407,438
5900 <u>Budgetary Reserve</u>	
800 Other Objects	70,000
Total Budgetary Reserve	\$70,000
Total Other Expenditures and Financing Uses	\$3,710,575
TOTAL EXPENDITURES	\$19,879,274

LEA : 115226103 Millersburg Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,714,307	4,700,000
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	3,513,612	3,600,000
Other Capital Projects Fund	13,097,638	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,418	175,000
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	\$21,575,975	\$8,475,000

<u>Long-Term Investments</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		

LEA : 115226103 Millersburg Area SD

<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	\$21,575,975	\$8,475,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	28,927,216	27,948,137
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	367,427	378,836
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,894,648	1,905,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,189,291	\$30,231,973
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	\$31,189,291	\$30,231,973

<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	\$31,189,291	\$30,231,973

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	1,939,485
0850 Unassigned Fund Balance	710,397
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,374,882
5900 Budgetary Reserve	70,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,444,882