

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Wendell

President of the Board - Original Signature Required

6/14/23

Date

Mrs. Amato

Secretary of the Board - Original Signature Required

6/14/23

Date

Jane R.

Chief School Administrator - Original Signature Required

6/14/23

Date

Brenda Krause

Contact Person

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Extn :

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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 : Salisbury-Elk Lick SD	COUNTY : Somerset	AUN : 108567004
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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%

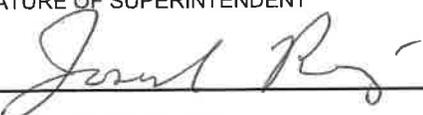
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$6037604
Ending Unassigned Fund Balance	\$3010819
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	49.86%

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 6-14-23
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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 : Salisbury-Elk Lick SD	County : Somerset	AUN Number : 108567004
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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>Wendell Yoder</i>	DATE <i>5/10/23</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>
5220	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1300, Object 100: \$81,400.00 Function 1300, Object 200: \$83,988.00</p>	District pays large portion of benefits. One new teacher on low part of scale receiving family health coverage.
8080	<p>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.</p>	Budgetary reserve is for unexpected expenditures throughout the year. Cyber school enrollment, utilities, alternate education have all been significant unknowns the past few years.

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,865,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,865,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	1,351,290
7000 Revenue from State Sources	3,504,204
8000 Revenue from Federal Sources	1,327,929
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$6,183,423</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$9,048,423</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	843,791
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	1,250
6114 Payments in Lieu of Current Taxes - State / Local	8,689
6120 Current Per Capita Taxes, Section 679	6,300
6140 Current Act 511 Taxes - Flat Rate Assessments	6,300
6150 Current Act 511 Taxes - Proportional Assessments	269,320
6400 Delinquencies on Taxes Levied / Assessed by the LEA	80,640
6500 Earnings on Investments	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	40,000

REVENUE FROM LOCAL SOURCES \$1,351,290

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,091,977
7112 Basic Education Funding-Social Security	80,000
7220 Vocational Education	51,000
7240 Driver Education - Student	400
7271 Special Education funds for School-Aged Pupils	254,417
7311 Pupil Transportation Subsidy	96,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,545
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,000
7340 State Property Tax Reduction Allocation	155,011
7360 Safe Schools	155,774
7505 Ready to Learn Block Grant	52,080
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	102,000
7820 State Share of Retirement Contributions	454,000

REVENUE FROM STATE SOURCES \$3,504,204

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	445,024
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,375
8517 Title IV - 21st Century Schools	35,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	41,759
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	681,056
8751 ARP ESSER Learning Loss	88,915

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	4,300
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	500

REVENUE FROM FEDERAL SOURCES **\$1,327,929**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **6,183,423**

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$843,791	
Amount of Tax Relief for Homestead Exclusions	<u>\$155,011</u>	
Total Approx. Tax Revenue:	\$998,802	
Approx. Tax Levy for Tax Rate Calculation:	\$1,082,254	
	Somerset	Total

2022-23 Data		
a. Assessed Value	\$46,444,898	\$46,444,898
b. Real Estate Mills	23.1100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$132,315,856	\$132,315,856
d. Assessed Value	\$46,830,530	\$46,830,530
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$1,073,342	\$1,073,342
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,073,342	\$1,073,342
(f Total * g)		
i. Base Mills Subject to Index	23.1100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$1,082,254	\$1,082,254
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.1100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,082,254	\$1,082,254
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$927,243
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$843,791
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$843,791	
Amount of Tax Relief for Homestead Exclusions	<u>\$155,011</u>	
Total Approx. Tax Revenue:	\$998,802	
Approx. Tax Levy for Tax Rate Calculation:	\$1,082,254	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.3810	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,141,775	\$1,141,775
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	\$9,269.00	
Number of Homestead/Farmstead Properties	725	725
Median Assessed Value of Homestead Properties		\$25,200

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$843,791	
Amount of Tax Relief for Homestead Exclusions	<u>\$155,011</u>	
Total Approx. Tax Revenue:	\$998,802	
Approx. Tax Levy for Tax Rate Calculation:	\$1,082,254	
	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$155,011	Lowering RE Tax Rate	\$0	\$155,011
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$155,011

CODE

6111 Current Real Estate Taxes

<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>
Somerset	46,830,530	23.1100	1,082,254			91.00000%	
Totals:	46,830,530		1,082,254	- 155,011	= 927,243	X 91.00000%	= 843,791

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		6,300
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	6,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 6,300 6,300

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	246,250	246,250
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	23,070	23,070
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 269,320 269,320

Total Act 511, Current Taxes 275,620

Act 511 Tax Limit -->	132,315,856	X	12	1,587,790
	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> Somerset	23.1100	23.1100	0.00%	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%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,786,990
1200 Special Programs - Elementary / Secondary	515,051
1300 Vocational Education	175,103
1400 Other Instructional Programs - Elementary / Secondary	29,075
Total Instruction	\$3,506,219
2000 Support Services	
2100 Support Services - Students	176,100
2200 Support Services - Instructional Staff	227,051
2300 Support Services - Administration	511,177
2400 Support Services - Pupil Health	69,741
2500 Support Services - Business	156,985
2600 Operation and Maintenance of Plant Services	482,033
2700 Student Transportation Services	216,021
2800 Support Services - Central	235,185
2900 Other Support Services	6,000
Total Support Services	\$2,080,293
3000 Operation of Non-Instructional Services	
3200 Student Activities	96,792
3300 Community Services	2,300
Total Operation of Non-Instructional Services	\$99,092
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	127,000
Total Other Expenditures and Financing Uses	\$127,000
Total Estimated Expenditures and Other Financing Uses	\$6,037,604

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,473,895
200 Personnel Services - Employee Benefits	1,158,238
300 Purchased Professional and Technical Services	4,800
400 Purchased Property Services	1,250
500 Other Purchased Services	2,900
600 Supplies	132,382
700 Property	13,140
800 Other Objects	385
Total Regular Programs - Elementary / Secondary	\$2,786,990
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	192,050
200 Personnel Services - Employee Benefits	132,491
300 Purchased Professional and Technical Services	181,000
500 Other Purchased Services	1,600
600 Supplies	5,410
700 Property	2,500
Total Special Programs - Elementary / Secondary	\$515,051
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	81,400
200 Personnel Services - Employee Benefits	83,988
400 Purchased Property Services	550
500 Other Purchased Services	550
600 Supplies	6,310
800 Other Objects	2,305
Total Vocational Education	\$175,103
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,040
200 Personnel Services - Employee Benefits	13,585
300 Purchased Professional and Technical Services	650
400 Purchased Property Services	350
500 Other Purchased Services	150
600 Supplies	250
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$29,075
Total Instruction	\$3,506,219
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	71,124
200 Personnel Services - Employee Benefits	64,836
300 Purchased Professional and Technical Services	37,770
500 Other Purchased Services	1,500
600 Supplies	550

<u>Description</u>	<u>Amount</u>
800 Other Objects	320
Total Support Services - Students	\$176,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	104,777
200 Personnel Services - Employee Benefits	92,582
300 Purchased Professional and Technical Services	11,175
500 Other Purchased Services	1,900
600 Supplies	15,417
700 Property	950
800 Other Objects	250
Total Support Services - Instructional Staff	\$227,051
2300 Support Services - Administration	
100 Personnel Services - Salaries	255,240
200 Personnel Services - Employee Benefits	178,242
300 Purchased Professional and Technical Services	24,840
400 Purchased Property Services	400
500 Other Purchased Services	42,680
600 Supplies	2,120
700 Property	950
800 Other Objects	6,705
Total Support Services - Administration	\$511,177
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	35,386
200 Personnel Services - Employee Benefits	23,920
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	60
500 Other Purchased Services	600
600 Supplies	1,600
800 Other Objects	175
Total Support Services - Pupil Health	\$69,741
2500 Support Services - Business	
100 Personnel Services - Salaries	80,675
200 Personnel Services - Employee Benefits	46,810
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	800
500 Other Purchased Services	20,200
700 Property	500
Total Support Services - Business	\$156,985
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	156,651
200 Personnel Services - Employee Benefits	91,677
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	27,750
500 Other Purchased Services	22,950
600 Supplies	172,505

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$482,033
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	421
500 Other Purchased Services	175,600
600 Supplies	5,000
700 Property	30,000
Total Student Transportation Services	\$216,021
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	96,146
200 Personnel Services - Employee Benefits	64,534
300 Purchased Professional and Technical Services	24,605
500 Other Purchased Services	19,150
600 Supplies	30,000
800 Other Objects	750
Total Support Services - Central	\$235,185
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$2,080,293
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	58,600
200 Personnel Services - Employee Benefits	19,717
300 Purchased Professional and Technical Services	6,850
400 Purchased Property Services	1,300
500 Other Purchased Services	1,400
600 Supplies	7,590
800 Other Objects	1,335
Total Student Activities	\$96,792
3300 <u>Community Services</u>	
600 Supplies	1,500
800 Other Objects	800
Total Community Services	\$2,300
Total Operation of Non-Instructional Services	\$99,092
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
Total Facilities Acquisition, Construction and Improvement Services	\$225,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	127,000
Total Debt Service / Other Expenditures and Financing Uses	\$127,000
Total Other Expenditures and Financing Uses	\$127,000
TOTAL EXPENDITURES	\$6,037,604

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,865,000	2,554,019
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	492,734	390,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	65,000	50,000
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	\$3,422,734	\$2,994,019

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,422,734** **\$2,994,019**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General 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 General Fund

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	12,195	6,995
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	\$12,195	\$6,995
TOTAL INDEBTEDNESS	\$12,195	\$6,995

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,010,819
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,010,819

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,010,819
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