

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Western SD	COUNTY : York	AUN : 112676403
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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%

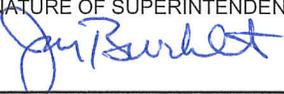
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$86907239
Ending Unassigned Fund Balance	\$6914852
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.95%

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 5/24/2023
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DUE DATE: AUGUST 15, 2023

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

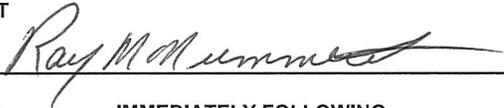
24 PS 6-687(a)(1)

(03/2006)

School District Name : South Western SD	County : York	AUN Number : 112676403
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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 5-24-23
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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.	\$150,000
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.	\$6,914,852

<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	8,922,451
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,922,451</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,794,636
7000 Revenue from State Sources	26,534,814
8000 Revenue from Federal Sources	570,190
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,899,640</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$93,822,091</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,114,947
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	46,946
6114 Payments in Lieu of Current Taxes - State / Local	5,147
6150 Current Act 511 Taxes - Proportional Assessments	6,383,751
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,061,877
6910 Rentals	10,000
6940 Tuition from Patrons	61,448
6980 Revenue from Community Services Activities	2,320
6990 Refunds and Other Miscellaneous Revenue	93,200
REVENUE FROM LOCAL SOURCES	\$57,794,636
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,031,917
7112 Basic Education Funding-Social Security	1,586,219
7160 Tuition for Orphans Subsidy	171,865
7271 Special Education funds for School-Aged Pupils	2,594,741
7311 Pupil Transportation Subsidy	855,597
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,695
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,299
7340 State Property Tax Reduction Allocation	1,413,149
7505 Ready to Learn Block Grant	521,680
7820 State Share of Retirement Contributions	7,002,652
REVENUE FROM STATE SOURCES	\$26,534,814
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	432,106
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	73,330
8517 Title IV - 21st Century Schools	34,754
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$570,190
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,899,640

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$48,114,947
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,149</u>
Total Approx. Tax Revenue:	\$49,528,096
Approx. Tax Levy for Tax Rate Calculation:	\$51,532,979

York

Total

2022-23 Data		
a. Assessed Value	\$2,254,469,813	\$2,254,469,813
b. Real Estate Mills	21.8000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,370,936,371	\$2,370,936,371
d. Assessed Value	\$2,300,579,398	\$2,300,579,398
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$49,147,442	\$49,147,442
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$49,147,442	\$49,147,442
(f Total * g)		
i. Base Mills Subject to Index	21.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.99982%	95.99982%
k. Tax Levy Needed	\$51,532,979	\$51,532,979
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.4000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,532,979	\$51,532,979
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,119,830
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,114,947
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,114,947	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,149</u>	
Total Approx. Tax Revenue:	\$49,528,096	
Approx. Tax Levy for Tax Rate Calculation:	\$51,532,979	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.9772	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,860,873	\$52,860,873
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	\$8,492.00	
Number of Homestead/Farmstead Properties	7444	7444
Median Assessed Value of Homestead Properties		\$154,108

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,114,947
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,149</u>
Total Approx. Tax Revenue:	\$49,528,096
Approx. Tax Levy for Tax Rate Calculation:	\$51,532,979

	York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,413,149	Lowering RE Tax Rate	\$0	\$1,413,149
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,413,149

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>
York	2,300,579,398	22.4000	51,532,979			95.99982%	
Totals:	2,300,579,398		51,532,979	- 1,413,149	= 50,119,830	X 95.99982%	= 48,114,947

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
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 0 0

	<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%	5,300,000	5,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,083,751	1,083,751
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 6,383,751 6,383,751

Total Act 511, Current Taxes 6,383,751

Act 511 Tax Limit -->	2,370,936,371	X	12	28,451,236
	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> York	21.8000	22.4000	2.76%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,652,456
1200 Special Programs - Elementary / Secondary	12,549,577
1300 Vocational Education	3,036,636
1400 Other Instructional Programs - Elementary / Secondary	905,464
Total Instruction	\$54,144,133
2000 Support Services	
2100 Support Services - Students	2,930,738
2200 Support Services - Instructional Staff	2,839,598
2300 Support Services - Administration	4,604,888
2400 Support Services - Pupil Health	906,363
2500 Support Services - Business	853,843
2600 Operation and Maintenance of Plant Services	6,952,399
2700 Student Transportation Services	3,826,486
2800 Support Services - Central	2,334,897
2900 Other Support Services	8,000
Total Support Services	\$25,257,212
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,318,185
3300 Community Services	41,754
Total Operation of Non-Instructional Services	\$1,359,939
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,633,471
5200 Interfund Transfers - Out	1,362,484
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$6,145,955
Total Estimated Expenditures and Other Financing Uses	\$86,907,239

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,507,259
200 Personnel Services - Employee Benefits	13,274,720
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	50,751
500 Other Purchased Services	3,199,500
600 Supplies	521,687
700 Property	25,000
800 Other Objects	53,539
Total Regular Programs - Elementary / Secondary	\$37,652,456
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,520,737
200 Personnel Services - Employee Benefits	3,191,194
300 Purchased Professional and Technical Services	4,033,781
500 Other Purchased Services	750,715
600 Supplies	46,409
700 Property	3,831
800 Other Objects	2,910
Total Special Programs - Elementary / Secondary	\$12,549,577
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	927,148
200 Personnel Services - Employee Benefits	601,466
400 Purchased Property Services	295,333
500 Other Purchased Services	1,166,002
600 Supplies	42,392
700 Property	3,200
800 Other Objects	1,095
Total Vocational Education	\$3,036,636
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	135,083
200 Personnel Services - Employee Benefits	71,265
400 Purchased Property Services	5,450
500 Other Purchased Services	1,000
600 Supplies	692,566
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$905,464
Total Instruction	\$54,144,133
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,732,551
200 Personnel Services - Employee Benefits	1,164,163
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	12,880

<u>Description</u>	<u>Amount</u>
600 Supplies	10,844
800 Other Objects	3,800
Total Support Services - Students	\$2,930,738
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	893,636
200 Personnel Services - Employee Benefits	888,042
300 Purchased Professional and Technical Services	7,250
400 Purchased Property Services	44,087
500 Other Purchased Services	9,140
600 Supplies	520,160
700 Property	458,200
800 Other Objects	19,083
Total Support Services - Instructional Staff	\$2,839,598
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,508,714
200 Personnel Services - Employee Benefits	1,605,183
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	725
500 Other Purchased Services	244,320
600 Supplies	29,641
800 Other Objects	58,305
Total Support Services - Administration	\$4,604,888
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	516,173
200 Personnel Services - Employee Benefits	365,418
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	4,000
500 Other Purchased Services	1,000
600 Supplies	15,200
700 Property	2,000
800 Other Objects	572
Total Support Services - Pupil Health	\$906,363
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	471,140
200 Personnel Services - Employee Benefits	343,703
500 Other Purchased Services	5,000
600 Supplies	15,500
800 Other Objects	18,500
Total Support Services - Business	\$853,843
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,314,416
200 Personnel Services - Employee Benefits	1,656,953
300 Purchased Professional and Technical Services	635,000
400 Purchased Property Services	430,700
500 Other Purchased Services	151,500

<u>Description</u>	<u>Amount</u>
600 Supplies	1,699,330
700 Property	56,000
800 Other Objects	8,500
Total Operation and Maintenance of Plant Services	\$6,952,399
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,404,838
200 Personnel Services - Employee Benefits	641,350
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	110,000
500 Other Purchased Services	887,798
600 Supplies	386,500
700 Property	380,000
800 Other Objects	3,000
Total Student Transportation Services	\$3,826,486
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	770,286
200 Personnel Services - Employee Benefits	522,960
300 Purchased Professional and Technical Services	36,295
400 Purchased Property Services	347,960
500 Other Purchased Services	106,948
600 Supplies	178,556
700 Property	321,000
800 Other Objects	50,892
Total Support Services - Central	\$2,334,897
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,000
Total Other Support Services	\$8,000
Total Support Services	\$25,257,212
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	621,595
200 Personnel Services - Employee Benefits	289,706
300 Purchased Professional and Technical Services	108,600
400 Purchased Property Services	26,440
500 Other Purchased Services	63,130
600 Supplies	156,279
700 Property	2,000
800 Other Objects	50,435
Total Student Activities	\$1,318,185
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	3,004
500 Other Purchased Services	11,500
800 Other Objects	20,250

<u>Description</u>	<u>Amount</u>
Total Community Services	\$41,754
Total Operation of Non-Instructional Services	\$1,359,939
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,239,407
900 Other Uses of Funds	2,394,064
Total Debt Service / Other Expenditures and Financing Uses	\$4,633,471
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,362,484
Total Interfund Transfers - Out	\$1,362,484
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$6,145,955
TOTAL EXPENDITURES	\$86,907,239

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	10,000,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,500,000	2,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	350,000	375,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,000,000	\$11,525,000

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,000,000	\$11,525,000
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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	62,450,000	60,090,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,850,000	\$61,440,000
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		

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	\$63,850,000	\$61,440,000
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$63,850,000	\$61,440,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,914,852
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,914,852
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,064,852