


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Chris Snyder

Contact Person

csnyder@scasd.us

Email Address

5/15/2023
Date

5/15/2023
Date

5-15-2023
Date

(570)356-3502

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
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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	\$25043169
Ending Unassigned Fund Balance	\$1238303
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.94%

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 - 15 - 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 : Southern Columbia Area SD	County : Columbia	AUN Number : 116197503
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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 5/15/23
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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>
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.	The planned budget reduces the unassigned fund balance by \$176,709 to balance the budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for increases in retirement.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned for potential increases in health care, retirement, buildings and grounds and renovations

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance	2,890,000	
0850 Unassigned Fund Balance	525,012	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,518,012</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,324,019	
7000 Revenue from State Sources	10,175,897	
8000 Revenue from Federal Sources	366,544	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,866,460</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,384,472</u>

LEA : 116197503 Southern Columbia Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,046,550
6112 Interim Real Estate Taxes	10,200
6113 Public Utility Realty Taxes	11,475
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	4,000,000
6150 Current Act 511 Taxes - Proportional Assessments	150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	399,905
6500 Earnings on Investments	10,691
6800 Revenues from Intermediary Sources / Pass-Through Funds	241,192
6990 Refunds and Other Miscellaneous Revenue	444,006
REVENUE FROM LOCAL SOURCES	\$14,324,019
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,144,143
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	944,973
7311 Pupil Transportation Subsidy	1,154,650
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	232,097
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	373,058
7505 Ready to Learn Block Grant	201,916
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	371,032
7820 State Share of Retirement Contributions	1,649,028
REVENUE FROM STATE SOURCES	\$10,175,897
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	213,574
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,229
8517 Title IV - 21st Century Schools	18,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$366,544
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,866,460

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,047,146		
Amount of Tax Relief for Homestead Exclusions	<u>\$373,058</u>		
Total Approx. Tax Revenue:	\$9,420,204		
Approx. Tax Levy for Tax Rate Calculation:	\$10,206,912		

	Columbia	Northumberland	Total
2022-23 Data			
a. Assessed Value	\$110,471,102	\$58,194,155	\$168,665,257
b. Real Estate Mills	53.1900	70.6200	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$431,043,904	\$301,168,909	\$732,212,813
d. Assessed Value	\$110,852,182	\$58,656,935	\$169,509,117
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$5,875,958	\$4,109,671	\$9,985,629
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	58.86866%	41.13134%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,878,406	\$4,107,223	\$9,985,629
(f Total * g)			
i. Base Mills Subject to Index	53.2121	70.6200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$6,008,672	\$4,198,240	\$10,206,912
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	54.2000	71.5700	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$6,008,188	\$4,198,077	\$10,206,265
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,833,207
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,046,550
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,047,146		
Amount of Tax Relief for Homestead Exclusions	<u>\$373,058</u>		
Total Approx. Tax Revenue:	\$9,420,204		
Approx. Tax Levy for Tax Rate Calculation:	\$10,206,912		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	55.9791	74.2922	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,205,405	\$4,357,753	\$10,563,158
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,122.00	\$1,607.00	
Number of Homestead/Farmstead Properties	1890	1328	3218
Median Assessed Value of Homestead Properties			\$30,273

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,047,146		
Amount of Tax Relief for Homestead Exclusions	<u>\$373,058</u>		
Total Approx. Tax Revenue:	\$9,420,204		
Approx. Tax Levy for Tax Rate Calculation:	\$10,206,912		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$373,058	Lowering RE Tax Rate	\$0	\$373,058
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$373,058

CODE													
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>					
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>										
Columbia	110,852,182	54.2000	6,008,188				92.00000%						
Northumberland	58,656,935	71.5700	4,198,077				92.00000%						
Totals:				169,509,117	10,206,265	-	373,058	=	9,833,207	X	92.00000%	=	9,046,550
				<u>Rate</u>					<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0				
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>						
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%	266,666,700	4,000,000						
Total Current Taxpayer Relief Taxes – Proportional Assessments				266,666,700				4,000,000					
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			\$0.00	\$0.00	0	0						
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				0				0					
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			0.000%	0.000%	0	0						
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0						
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000,000	150,000						
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				30,000,000				150,000					
Total Act 511, Current Taxes								150,000					
Act 511 Tax Limit -->				732,212,813				X	12	8,786,554			
				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>									
	Columbia	53.2121	54.2000	1.86%	Yes	5.2%				
	Northumberland	70.6200	71.5700	1.35%	Yes	5.2%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		9,483,497
1200 Special Programs - Elementary / Secondary		3,186,699
1300 Vocational Education		1,611,242
1400 Other Instructional Programs - Elementary / Secondary		43,670
1800 Pre-Kindergarten		2,500
Total Instruction		\$14,327,608
2000 Support Services		
2100 Support Services - Students		774,379
2200 Support Services - Instructional Staff		513,609
2300 Support Services - Administration		1,378,222
2400 Support Services - Pupil Health		224,712
2500 Support Services - Business		410,115
2600 Operation and Maintenance of Plant Services		1,963,521
2700 Student Transportation Services		1,974,209
2800 Support Services - Central		570,759
Total Support Services		\$7,809,526
3000 Operation of Non-Instructional Services		
3200 Student Activities		128,090
Total Operation of Non-Instructional Services		\$128,090
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,084,342
5200 Interfund Transfers - Out		693,603
Total Other Expenditures and Financing Uses		\$2,777,945
Total Estimated Expenditures and Other Financing Uses		\$25,043,169

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		5,257,951
200 Personnel Services - Employee Benefits		3,286,562
300 Purchased Professional and Technical Services		46,898
400 Purchased Property Services		42,180
500 Other Purchased Services		582,593
600 Supplies		248,333
700 Property		13,830
800 Other Objects		5,150
Total Regular Programs - Elementary / Secondary		\$9,483,497
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,540,319
200 Personnel Services - Employee Benefits		1,163,799
300 Purchased Professional and Technical Services		366,148
500 Other Purchased Services		79,750
600 Supplies		34,108
800 Other Objects		2,575
Total Special Programs - Elementary / Secondary		\$3,186,699
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		399,972
200 Personnel Services - Employee Benefits		280,601
500 Other Purchased Services		907,595
600 Supplies		17,939
700 Property		2,560
800 Other Objects		2,575
Total Vocational Education		\$1,611,242
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,923
200 Personnel Services - Employee Benefits		7,922
300 Purchased Professional and Technical Services		1,575
500 Other Purchased Services		26,250
Total Other Instructional Programs - Elementary / Secondary		\$43,670
1800 <u>Pre-Kindergarten</u>		
600 Supplies		2,500
Total Pre-Kindergarten		\$2,500
Total Instruction		\$14,327,608
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		469,900
200 Personnel Services - Employee Benefits		277,042
300 Purchased Professional and Technical Services		585
500 Other Purchased Services		6,489
600 Supplies		6,962

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<u>Description</u>	<u>Amount</u>
700 Property	7,710
800 Other Objects	5,691
Total Support Services - Students	\$774,379
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	224,369
200 Personnel Services - Employee Benefits	189,226
300 Purchased Professional and Technical Services	84,440
500 Other Purchased Services	1,082
600 Supplies	13,317
700 Property	750
800 Other Objects	425
Total Support Services - Instructional Staff	\$513,609
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	677,091
200 Personnel Services - Employee Benefits	431,076
300 Purchased Professional and Technical Services	156,851
400 Purchased Property Services	11,954
500 Other Purchased Services	20,021
600 Supplies	55,485
700 Property	1,530
800 Other Objects	24,214
Total Support Services - Administration	\$1,378,222
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	132,481
200 Personnel Services - Employee Benefits	81,255
300 Purchased Professional and Technical Services	5,408
600 Supplies	4,038
700 Property	1,530
Total Support Services - Pupil Health	\$224,712
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,990
200 Personnel Services - Employee Benefits	121,071
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	8,662
600 Supplies	72,166
700 Property	7,500
800 Other Objects	28,726
Total Support Services - Business	\$410,115
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	565,513
200 Personnel Services - Employee Benefits	410,767
300 Purchased Professional and Technical Services	51,975
400 Purchased Property Services	152,000
500 Other Purchased Services	177,839
600 Supplies	563,169

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Description	Amount
700 Property	38,000
800 Other Objects	4,258
Total Operation and Maintenance of Plant Services	\$1,963,521
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,018
200 Personnel Services - Employee Benefits	12,960
500 Other Purchased Services	1,909,618
600 Supplies	16,613
Total Student Transportation Services	\$1,974,209
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	177,274
200 Personnel Services - Employee Benefits	139,895
600 Supplies	34,120
700 Property	219,470
Total Support Services - Central	\$570,759
Total Support Services	\$7,809,526
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	50,365
200 Personnel Services - Employee Benefits	22,235
600 Supplies	46,432
700 Property	7,000
800 Other Objects	2,058
Total Student Activities	\$128,090
Total Operation of Non-Instructional Services	\$128,090
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	803,342
900 Other Uses of Funds	1,281,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,084,342
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	693,603
Total Interfund Transfers - Out	\$693,603
Total Other Expenditures and Financing Uses	\$2,777,945
TOTAL EXPENDITURES	\$25,043,169

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	850,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	150,000	200,000
Other Capital Projects Fund	100,000	150,000
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 Cash and Short-Term Investments	\$1,100,000	\$1,350,000

<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		

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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	\$1,100,000	\$1,350,000

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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	29,415,613	29,330,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	72,000	75,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,487,613	\$29,405,000
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	\$29,487,613	\$29,405,000

<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	\$29,487,613	\$29,405,000

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	103,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	1,238,303
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,341,303
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,348,303