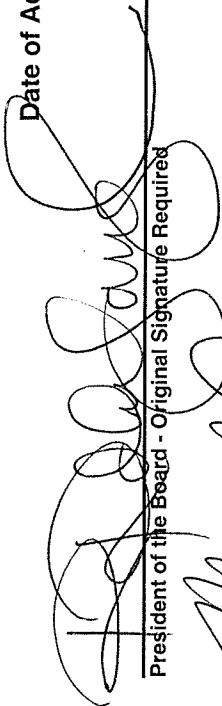


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

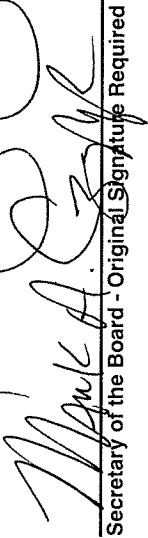
Date of Adoption of the General Fund Budget: 05/22/2023



President of the Board - Original Signature Required

5.22.2023

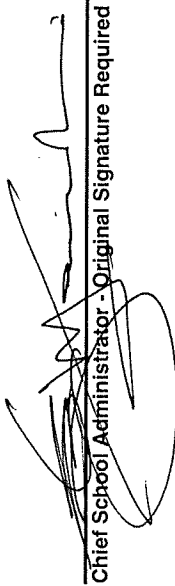
Date



Secretary of the Board - Original Signature Required

5/22/23

Date



Chief School Administrator - Original Signature Required

5/22/2023

Date

Mark Czapp

(717)225-4731 Extn :3014

Contact Person

Telephone Extension

czappm@sgasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Spring Grove Area SD	COUNTY : York	AUN : 112676703
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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	\$83537441
Ending Unassigned Fund Balance	\$4146546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.96%

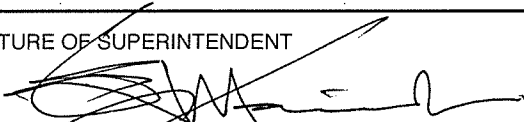
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/22/2023
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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 : Spring Grove Area SD	County : York	AUN Number : 112676703
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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 4.10.2023
---	-------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$105,000.00 Function 1400, Object 200: \$0.00 . Provide a justification.	This is summer school hours for our professional staff. Salary and benefits will be broken out by the district accounting software when hours are paid.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The unassigned portion of the fund balance is to provide cash flow needs for the district and provide assistance for any unexpected costs.
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.	This is a contingency amount for the fluctuation in cyber charter enrollment and special education placements.

<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	7,500,000	
0850 Unassigned Fund Balance	2,461,943	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,961,943</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	49,401,857	
7000 Revenue from State Sources	27,557,510	
8000 Revenue from Federal Sources	762,677	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$77,722,044</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$87,683,987</u>

LEA : 112676703 Spring Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	41,101,821
6112 Interim Real Estate Taxes	280,000
6113 Public Utility Realty Taxes	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,250,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	53,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	872,200
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	294,336
6990 Refunds and Other Miscellaneous Revenue	215,000
REVENUE FROM LOCAL SOURCES	\$49,401,857
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,481,416
7112 Basic Education Funding-Social Security	1,395,915
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	2,750,480
7311 Pupil Transportation Subsidy	1,590,052
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,440
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	880,517
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	1,260,680
7505 Ready to Learn Block Grant	513,525
7820 State Share of Retirement Contributions	6,426,485
REVENUE FROM STATE SOURCES	\$27,557,510
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	535,781
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,927
8517 Title IV - 21st Century Schools	42,969
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	100,000
REVENUE FROM FEDERAL SOURCES	\$762,677
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,722,044

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,101,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,260,680</u>	
Total Approx. Tax Revenue:	\$42,362,501	
Approx. Tax Levy for Tax Rate Calculation:	\$43,853,241	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,790,460,497	\$1,790,460,497
b. Real Estate Mills	24.0922	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,897,874,950	\$1,897,874,950
d. Assessed Value	\$1,820,225,659	\$1,820,225,659
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$43,136,132	\$43,136,132
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$43,136,132	\$43,136,132
(f Total * g)		
i. Base Mills Subject to Index	24.0922	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$43,853,241	\$43,853,241
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.0922	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,853,241	\$43,853,241
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$42,592,561
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,101,821
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$41,101,821	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,260,680</u>	
Total Approx. Tax Revenue:	\$42,362,501	
Approx. Tax Levy for Tax Rate Calculation:	\$43,853,241	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.4172	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,265,040	\$46,265,040
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	\$6,629.00	
Number of Homestead/Farmstead Properties	7920	7920
Median Assessed Value of Homestead Properties		\$140,160

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$41,101,821
Amount of Tax Relief for Homestead Exclusions	<u>\$1,260,680</u>
Total Approx. Tax Revenue:	\$42,362,501
Approx. Tax Levy for Tax Rate Calculation:	\$43,853,241

	York	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,260,680	Lowering RE Tax Rate	\$0	\$1,260,680
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,260,680

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112676703 Spring Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/30/2023 1:51:36 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>
York	1,820,225,659	24.0922	43,853,241			96.50000%	
Totals:	1,820,225,659		43,853,241	-	1,260,680 =	42,592,561 X	96.50000% = 41,101,821
				<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>	<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			0.500%	0.000%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						4,900,000	4,900,000
Total Act 511, Current Taxes							4,900,000
Act 511 Tax Limit -->				1,897,874,950 X	12	22,774,499	
				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	24.0922	24.0922	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,036,498
1200 Special Programs - Elementary / Secondary	12,028,220
1300 Vocational Education	1,989,274
1400 Other Instructional Programs - Elementary / Secondary	510,555
1500 Nonpublic School Programs	4,000
1800 Pre-Kindergarten	45,000
Total Instruction	\$47,613,547
2000 Support Services	
2100 Support Services - Students	3,037,637
2200 Support Services - Instructional Staff	5,962,241
2300 Support Services - Administration	3,825,691
2400 Support Services - Pupil Health	1,064,318
2500 Support Services - Business	718,234
2600 Operation and Maintenance of Plant Services	6,672,645
2700 Student Transportation Services	5,166,218
2800 Support Services - Central	675,813
2900 Other Support Services	5,625
Total Support Services	\$27,128,422
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,377,611
3300 Community Services	47,001
Total Operation of Non-Instructional Services	\$1,424,612
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,020,860
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$7,370,860
Total Estimated Expenditures and Other Financing Uses	\$83,537,441

LEA : 112676703 Spring Grove 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	18,641,644
200 Personnel Services - Employee Benefits	11,562,286
300 Purchased Professional and Technical Services	217,100
400 Purchased Property Services	54,674
500 Other Purchased Services	1,923,350
600 Supplies	575,341
700 Property	52,823
800 Other Objects	9,280
Total Regular Programs - Elementary / Secondary	\$33,036,498
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,876,895
200 Personnel Services - Employee Benefits	3,488,716
300 Purchased Professional and Technical Services	2,032,250
500 Other Purchased Services	1,565,139
600 Supplies	65,220
Total Special Programs - Elementary / Secondary	\$12,028,220
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	98,726
200 Personnel Services - Employee Benefits	53,885
500 Other Purchased Services	1,809,433
600 Supplies	27,230
Total Vocational Education	\$1,989,274
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	105,000
300 Purchased Professional and Technical Services	105,000
500 Other Purchased Services	300,000
600 Supplies	555
Total Other Instructional Programs - Elementary / Secondary	\$510,555
1500 <u>Nonpublic School Programs</u>	
600 Supplies	4,000
Total Nonpublic School Programs	\$4,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	5,000
500 Other Purchased Services	10,000
600 Supplies	10,000
Total Pre-Kindergarten	\$45,000
Total Instruction	\$47,613,547
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,795,054

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,099,263
300	Purchased Professional and Technical Services	100,000
500	Other Purchased Services	1,725
600	Supplies	33,985
800	Other Objects	7,610
Total Support Services - Students		\$3,037,637
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	1,790,121
200	Personnel Services - Employee Benefits	1,395,175
300	Purchased Professional and Technical Services	125,800
400	Purchased Property Services	1,101,000
500	Other Purchased Services	54,700
600	Supplies	863,345
700	Property	628,100
800	Other Objects	4,000
Total Support Services - Instructional Staff		\$5,962,241
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,058,868
200	Personnel Services - Employee Benefits	1,363,743
300	Purchased Professional and Technical Services	255,750
400	Purchased Property Services	6,250
500	Other Purchased Services	42,225
600	Supplies	56,550
700	Property	25,000
800	Other Objects	17,305
Total Support Services - Administration		\$3,825,691
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	493,934
200	Personnel Services - Employee Benefits	318,384
300	Purchased Professional and Technical Services	232,000
500	Other Purchased Services	500
600	Supplies	19,500
Total Support Services - Pupil Health		\$1,064,318
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	346,363
200	Personnel Services - Employee Benefits	244,521
300	Purchased Professional and Technical Services	21,000
500	Other Purchased Services	16,500
600	Supplies	53,000
700	Property	24,000
800	Other Objects	12,850
Total Support Services - Business		\$718,234
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,742,198
200	Personnel Services - Employee Benefits	1,171,526

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	633,500
400 Purchased Property Services	1,060,700
500 Other Purchased Services	388,221
600 Supplies	1,558,500
700 Property	115,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,672,645
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	125,783
200 Personnel Services - Employee Benefits	64,085
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	6,800
500 Other Purchased Services	4,560,200
600 Supplies	405,250
800 Other Objects	100
Total Student Transportation Services	\$5,166,218
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	302,788
200 Personnel Services - Employee Benefits	210,475
300 Purchased Professional and Technical Services	37,600
500 Other Purchased Services	8,500
600 Supplies	114,200
800 Other Objects	2,250
Total Support Services - Central	\$675,813
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,625
Total Other Support Services	\$5,625
Total Support Services	\$27,128,422
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	554,940
200 Personnel Services - Employee Benefits	270,702
300 Purchased Professional and Technical Services	129,061
400 Purchased Property Services	32,800
500 Other Purchased Services	168,449
600 Supplies	164,344
700 Property	18,535
800 Other Objects	38,780
Total Student Activities	\$1,377,611
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	24,310
200 Personnel Services - Employee Benefits	9,691
600 Supplies	13,000

LEA : 112676703 Spring Grove Area SD

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$47,001
Total Operation of Non-Instructional Services	\$1,424,612
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	752,860
900 Other Uses of Funds	6,268,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,020,860
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$7,370,860
TOTAL EXPENDITURES	\$83,537,441

LEA : 112676703 Spring Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	16,700,000	13,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,200,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,300,000	1,300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,300,000	\$15,600,000

<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 : 112676703 Spring Grove 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	\$19,300,000	\$15,600,000

LEA : 112676703 Spring Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	39,059,000	32,791,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	275,000	550,000
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,500,000	11,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$50,334,000	\$44,841,000
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	\$50,334,000	\$44,841,000

<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	\$50,334,000	\$44,841,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,146,546
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,146,546
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,496,546