

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Brandon Mirizio

(724)588-2500

Extn :2304

Contact Person

Telephone

Extension

bmirizio@greenville.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greenville Area SD	COUNTY : Mercer	AUN : 104432803
---	--------------------	--------------------

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	\$28375271
Ending Unassigned Fund Balance	\$1697718
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

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
-----------------------------	------

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 : Greenville Area SD	County : Mercer	AUN Number : 104432803
---	---------------------------	----------------------------------

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
--	-------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance to provide for unforeseen needs during the school year and for cash flow stability.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for future technology and textbook purchases, post-employment benefits, family center program and future deficit budgeting.

<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	329,766	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,833,346	
0850 Unassigned Fund Balance	1,697,718	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,531,064</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,374,322	
7000 Revenue from State Sources	14,971,467	
8000 Revenue from Federal Sources	4,441,589	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,788,378</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,319,442</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,178,546
6113 Public Utility Realty Taxes	5,983
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	44,500
6150 Current Act 511 Taxes - Proportional Assessments	1,061,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	378,000
6500 Earnings on Investments	205,000
6700 Revenues from LEA Activities	36,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,248,793
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	155,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$8,374,322
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,471,093
7112 Basic Education Funding-Social Security	507,163
7160 Tuition for Orphans Subsidy	85,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	1,292,134
7311 Pupil Transportation Subsidy	446,536
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,720
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,438
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	677,757
7360 Safe Schools	233,059
7505 Ready to Learn Block Grant	264,567
7820 State Share of Retirement Contributions	2,470,000
REVENUE FROM STATE SOURCES	\$14,971,467
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	514,079
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	57,224
8516 Title III - Language Instruction for English Learners and Immigrant Students	40,892

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	101,483
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,463,827
8751 ARP ESSER Learning Loss	121,805
8752 ARP ESSER Summer Programs	13,303
8753 ARP ESSER Afterschool Programs	6,976
8755 ARP ESSER Emergency Relief for Other Educational Entities	12,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES \$4,441,589

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	1,000
---	-------

OTHER FINANCING SOURCES \$1,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,788,378

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,178,546
Amount of Tax Relief for Homestead Exclusions	<u>\$677,757</u>
Total Approx. Tax Revenue:	\$5,856,303
Approx. Tax Levy for Tax Rate Calculation:	\$6,385,273

	Mercer	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$96,126,100	\$96,126,100
b. Real Estate Mills	66.3600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$379,349,386	\$379,349,386
d. Assessed Value	\$96,221,710	\$96,221,710
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,378,928	\$6,378,928
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,378,928	\$6,378,928
(f Total * g)		
i. Base Mills Subject to Index	66.3600	
(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	90.73205%	90.73205%
k. Tax Levy Needed	\$6,385,273	\$6,385,273
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	66.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,385,273	\$6,385,273
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,707,516
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,178,546
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,178,546	
Amount of Tax Relief for Homestead Exclusions	<u>\$677,757</u>	
Total Approx. Tax Revenue:	\$5,856,303	
Approx. Tax Levy for Tax Rate Calculation:	\$6,385,273	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	70.3416	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,768,389	\$6,768,389
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	\$4,339.00	
Number of Homestead/Farmstead Properties	2367	2367
Median Assessed Value of Homestead Properties		\$16,350

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,178,546
Amount of Tax Relief for Homestead Exclusions	<u>\$677,757</u>
Total Approx. Tax Revenue:	\$5,856,303
Approx. Tax Levy for Tax Rate Calculation:	\$6,385,273

Mercer	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$677,757	Lowering RE Tax Rate	\$0		\$677,757
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$677,757

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>
Mercer	96,221,710	66.3600	6,385,273			90.73205%	
Totals:	96,221,710		6,385,273	677,757	5,707,516	90.73205%	5,178,546

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,500
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	25,770
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	51,540
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 77,310 44,500

	<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%	935,000	935,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	126,000	126,000
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 1,061,000 1,061,000

Total Act 511, Current Taxes 1,105,500

Act 511 Tax Limit -->	379,349,386	12	4,552,193
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Mercer	66.3600	66.3600	0.00%	Yes	6.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	6.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,859,847
1200 Special Programs - Elementary / Secondary	4,058,311
1300 Vocational Education	907,809
1400 Other Instructional Programs - Elementary / Secondary	50,724
1500 Nonpublic School Programs	11,345
Total Instruction	\$14,888,036
2000 Support Services	
2100 Support Services - Students	844,066
2200 Support Services - Instructional Staff	863,036
2300 Support Services - Administration	1,361,343
2400 Support Services - Pupil Health	302,340
2500 Support Services - Business	366,651
2600 Operation and Maintenance of Plant Services	2,216,755
2700 Student Transportation Services	1,048,272
2900 Other Support Services	10,000
Total Support Services	\$7,012,463
3000 Operation of Non-Instructional Services	
3200 Student Activities	777,634
3300 Community Services	993,793
Total Operation of Non-Instructional Services	\$1,771,427
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,083,279
Total Facilities Acquisition, Construction and Improvement Services	\$3,083,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,620,066
Total Other Expenditures and Financing Uses	\$1,620,066
Total Estimated Expenditures and Other Financing Uses	\$28,375,271

2023-2024 Final General Fund Budget

LEA : 104432803 Greenville Area SD

Printed 5/11/2023 3:25:18 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,312,555
200 Personnel Services - Employee Benefits	3,413,559
300 Purchased Professional and Technical Services	97,000
500 Other Purchased Services	459,270
600 Supplies	459,735
700 Property	111,728
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$9,859,847
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,027,561
200 Personnel Services - Employee Benefits	1,243,751
300 Purchased Professional and Technical Services	218,300
500 Other Purchased Services	529,157
600 Supplies	30,034
800 Other Objects	9,508
Total Special Programs - Elementary / Secondary	\$4,058,311
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	245,937
200 Personnel Services - Employee Benefits	165,380
500 Other Purchased Services	456,256
600 Supplies	27,136
700 Property	13,100
Total Vocational Education	\$907,809
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,320
200 Personnel Services - Employee Benefits	10,901
600 Supplies	3,503
Total Other Instructional Programs - Elementary / Secondary	\$50,724
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	11,345
Total Nonpublic School Programs	\$11,345
Total Instruction	\$14,888,036
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	474,358
200 Personnel Services - Employee Benefits	277,038
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	1,176
600 Supplies	6,494
Total Support Services - Students	\$844,066
2200 <u>Support Services - Instructional Staff</u>	

2023-2024 Final General Fund Budget

LEA : 104432803 Greenville Area SD

Printed 5/11/2023 3:25:18 PM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	346,614
200 Personnel Services - Employee Benefits	265,006
300 Purchased Professional and Technical Services	93,945
400 Purchased Property Services	3,500
500 Other Purchased Services	32,257
600 Supplies	77,733
700 Property	24,972
800 Other Objects	19,009
Total Support Services - Instructional Staff	\$863,036
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	687,332
200 Personnel Services - Employee Benefits	448,389
300 Purchased Professional and Technical Services	80,800
500 Other Purchased Services	57,650
600 Supplies	59,287
800 Other Objects	27,885
Total Support Services - Administration	\$1,361,343
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	171,293
200 Personnel Services - Employee Benefits	117,096
300 Purchased Professional and Technical Services	625
600 Supplies	13,326
Total Support Services - Pupil Health	\$302,340
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	201,935
200 Personnel Services - Employee Benefits	142,716
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	750
600 Supplies	3,500
800 Other Objects	1,750
Total Support Services - Business	\$366,651
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	652,853
200 Personnel Services - Employee Benefits	498,577
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	441,200
500 Other Purchased Services	88,301
600 Supplies	313,824
700 Property	100,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,216,755
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,492
300 Purchased Professional and Technical Services	4,800

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,018,480
Total Student Transportation Services	\$1,048,272
2900 Other Support Services	
500 Other Purchased Services	10,000
Total Other Support Services	\$10,000
Total Support Services	\$7,012,463
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	271,684
200 Personnel Services - Employee Benefits	115,494
300 Purchased Professional and Technical Services	45,910
400 Purchased Property Services	6,150
500 Other Purchased Services	42,346
600 Supplies	296,050
Total Student Activities	\$777,634
3300 Community Services	
100 Personnel Services - Salaries	531,484
200 Personnel Services - Employee Benefits	157,772
300 Purchased Professional and Technical Services	66,875
500 Other Purchased Services	65,470
600 Supplies	90,928
700 Property	47,864
800 Other Objects	33,400
Total Community Services	\$993,793
Total Operation of Non-Instructional Services	\$1,771,427
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	50,160
400 Purchased Property Services	3,033,119
Total Facilities Acquisition, Construction and Improvement Services	\$3,083,279
Total Facilities Acquisition, Construction and Improvement Services	\$3,083,279
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	441,066
900 Other Uses of Funds	1,179,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,620,066
Total Other Expenditures and Financing Uses	\$1,620,066
TOTAL EXPENDITURES	\$28,375,271

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,000,000	6,500,000
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	640,000	750,000
Other Capital Projects Fund	3,100,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	900,000	600,000
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	\$11,640,000	\$9,350,000

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	\$11,640,000	\$9,350,000
-----------------------------------	---------------------	--------------------

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	18,051,000	16,872,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	35,950	24,547
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	490,420	426,349
Total General Fund	\$18,577,370	\$17,322,896

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

\$18,577,370

\$17,322,896

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	\$18,577,370	\$17,322,896
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	329,766
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,246,453
0850 Unassigned Fund Balance	1,697,718
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,944,171

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,273,937
--	--------------------