

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

Hillary Lambert

(814)447-5529

Extn :2603

Contact Person

Telephone

Extension

hlambert@shcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$18707920
Ending Unassigned Fund Balance	\$800000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.27%

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
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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 Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$15,370.00	Object 240 is tuition reimbursement for School District Administration.
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 be used to cover future increases in operating costs.
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 for future healthcare insurance increases, retirement contributions, technology and instructional materials, and capital improvements.

<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	200,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	5,500,000	
0850 Unassigned Fund Balance	800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,300,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,926,894	
7000 Revenue from State Sources	12,386,526	
8000 Revenue from Federal Sources	394,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$18,707,920</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,007,920</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,995,226
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	27,421
6120 Current Per Capita Taxes, Section 679	14,400
6140 Current Act 511 Taxes - Flat Rate Assessments	14,400
6150 Current Act 511 Taxes - Proportional Assessments	860,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	442,400
6500 Earnings on Investments	183,000
6700 Revenues from LEA Activities	50,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	238,000
6910 Rentals	2,775
6940 Tuition from Patrons	65,500
6990 Refunds and Other Miscellaneous Revenue	28,372

REVENUE FROM LOCAL SOURCES \$5,926,894

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,838,601
7112 Basic Education Funding-Social Security	300,000
7160 Tuition for Orphans Subsidy	65,600
7220 Vocational Education	38,127
7271 Special Education funds for School-Aged Pupils	910,402
7311 Pupil Transportation Subsidy	1,068,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	362,255
7360 Safe Schools	115,268
7505 Ready to Learn Block Grant	238,273
7509 Supplemental Equipment Grants	6,000
7820 State Share of Retirement Contributions	1,425,000

REVENUE FROM STATE SOURCES \$12,386,526

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	338,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,000
8517 NCLB, Title IV - 21st Century Schools	22,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 1,500
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$394,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 18,707,920

Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$3,995,226**
 Amount of Tax Relief for Homestead Exclusions **\$368,565**
 Total Approx. Tax Revenue: **\$4,363,791**
 Approx. Tax Levy for Tax Rate Calculation: **\$4,807,705**

Huntingdon

Total

2022-23 Data		
a. Assessed Value	\$113,037,280	\$113,037,280
b. Real Estate Mills	40.2600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$535,280,810	\$535,280,810
d. Assessed Value	\$112,976,800	\$112,976,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,550,881	\$4,550,881
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,550,881	\$4,550,881
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$4,807,705	\$4,807,705
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	42.5548	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$4,807,705	\$4,807,705
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,439,140
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,995,226
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,995,226	
Amount of Tax Relief for Homestead Exclusions	<u>\$368,565</u>	
Total Approx. Tax Revenue:	\$4,363,791	
Approx. Tax Levy for Tax Rate Calculation:	\$4,807,705	

Huntingdon

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.5548	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,807,705	\$4,807,705
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	\$3,702.00	
Number of Homestead/Farmstead Properties	2356	2356
Median Assessed Value of Homestead Properties		\$25,520

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,995,226
Amount of Tax Relief for Homestead Exclusions	<u>\$368,565</u>
Total Approx. Tax Revenue:	\$4,363,791
Approx. Tax Levy for Tax Rate Calculation:	\$4,807,705

	Huntingdon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$362,255	Lowering RE Tax Rate	\$0	\$362,255
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,310			\$6,310
Amount of Tax Relief from State/Local Sources				\$368,565

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>
Huntingdon	112,976,800	42.5548	4,807,705			90.00000%	
Totals:	112,976,800		4,807,705	368,565	4,439,140	90.00000%	3,995,226

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,400
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	14,400
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 14,400 14,400

	<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%	750,000	750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	110,000	110,000
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 860,000 860,000

Total Act 511, Current Taxes 874,400

Act 511 Tax Limit -->	535,280,810	12	6,423,370
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Huntingdon	40.2600	42.5548	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,259,330
1200 Special Programs - Elementary / Secondary	2,814,649
1300 Vocational Education	825,586
1400 Other Instructional Programs - Elementary / Secondary	64,500
Total Instruction	\$10,964,065
2000 Support Services	
2100 Support Services - Students	971,707
2200 Support Services - Instructional Staff	881,987
2300 Support Services - Administration	1,156,480
2400 Support Services - Pupil Health	121,480
2500 Support Services - Business	342,910
2600 Operation and Maintenance of Plant Services	1,821,942
2700 Student Transportation Services	1,422,463
2800 Support Services - Central	16,870
Total Support Services	\$6,735,839
3000 Operation of Non-Instructional Services	
3200 Student Activities	442,266
Total Operation of Non-Instructional Services	\$442,266
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	565,750
Total Other Expenditures and Financing Uses	\$565,750
Total Estimated Expenditures and Other Financing Uses	\$18,707,920

2023-2024 Final General Fund Budget

LEA : 111317503 Southern Huntingdon County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,977,090
200 Personnel Services - Employee Benefits	2,481,070
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	30,420
500 Other Purchased Services	461,660
600 Supplies	236,198
800 Other Objects	4,892
Total Regular Programs - Elementary / Secondary	\$7,259,330
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	979,588
200 Personnel Services - Employee Benefits	612,889
300 Purchased Professional and Technical Services	90,736
500 Other Purchased Services	1,116,936
600 Supplies	14,500
Total Special Programs - Elementary / Secondary	\$2,814,649
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	186,059
200 Personnel Services - Employee Benefits	88,330
500 Other Purchased Services	536,880
600 Supplies	14,037
800 Other Objects	280
Total Vocational Education	\$825,586
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	64,500
Total Other Instructional Programs - Elementary / Secondary	\$64,500
Total Instruction	\$10,964,065
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	372,743
200 Personnel Services - Employee Benefits	245,122
300 Purchased Professional and Technical Services	343,112
600 Supplies	10,730
Total Support Services - Students	\$971,707
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	330,798
200 Personnel Services - Employee Benefits	243,171
300 Purchased Professional and Technical Services	129,982
400 Purchased Property Services	7,500
500 Other Purchased Services	34,224
600 Supplies	136,312
Total Support Services - Instructional Staff	\$881,987

2023-2024 Final General Fund Budget

LEA : 111317503 Southern Huntingdon County SD

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	589,363
200 Personnel Services - Employee Benefits	385,513
300 Purchased Professional and Technical Services	88,709
500 Other Purchased Services	31,250
600 Supplies	33,350
800 Other Objects	28,295
Total Support Services - Administration	\$1,156,480
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	61,141
200 Personnel Services - Employee Benefits	48,479
300 Purchased Professional and Technical Services	3,590
500 Other Purchased Services	250
600 Supplies	6,100
800 Other Objects	1,920
Total Support Services - Pupil Health	\$121,480
2500 Support Services - Business	
100 Personnel Services - Salaries	174,176
200 Personnel Services - Employee Benefits	142,001
500 Other Purchased Services	1,624
600 Supplies	23,904
800 Other Objects	1,205
Total Support Services - Business	\$342,910
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	352,588
200 Personnel Services - Employee Benefits	216,592
300 Purchased Professional and Technical Services	140,290
400 Purchased Property Services	387,150
500 Other Purchased Services	193,357
600 Supplies	526,440
800 Other Objects	5,525
Total Operation and Maintenance of Plant Services	\$1,821,942
2700 Student Transportation Services	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	250
500 Other Purchased Services	1,410,313
600 Supplies	11,300
Total Student Transportation Services	\$1,422,463
2800 Support Services - Central	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	15,370
Total Support Services - Central	\$16,870
Total Support Services	\$6,735,839
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	226,655
200 Personnel Services - Employee Benefits	91,774
300 Purchased Professional and Technical Services	6,574
400 Purchased Property Services	6,500
500 Other Purchased Services	49,650
600 Supplies	45,300
700 Property	7,813
800 Other Objects	8,000
Total Student Activities	\$442,266
Total Operation of Non-Instructional Services	\$442,266
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	565,750
Total Interfund Transfers - Out	\$565,750
Total Other Expenditures and Financing Uses	\$565,750
TOTAL EXPENDITURES	\$18,707,920

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,750,000	6,750,000
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	2,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$8,860,000	\$8,860,000
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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 **\$8,860,000** **\$8,860,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	310,000	315,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$310,000	\$315,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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	\$310,000	\$315,000

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	\$310,000	\$315,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,500,000
0850 Unassigned Fund Balance	800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,300,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,500,000
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