

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2023

CaCaw

CaCaw (May 19, 2023 08:54 EDT)

President of the Board - Original Signature Required

Ann Dubois

Secretary of the Board - Original Signature Required

Matthew Lane

Chief School Administrator - Original Signature Required

Bill Fendya

Contact Person

williamfendya@generalmlane.org

Email Address

May 19, 2023

Date

May 19, 2023

Date

May 19, 2023

Date

(814)273-1033

Telephone

Extn :5904

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$35825432
Ending Unassigned Fund Balance	\$2865000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 <i>Matthew Lane</i>	DATE May 19, 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 : General McLane SD	County : Erie	AUN Number : 105253903
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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 CaCaw	DATE May 19, 2023
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$13,196.08 C x 2%: \$13,077.06</p>	OK
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency
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.	Contingency
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Contingency

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,071,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,601,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$12,672,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	16,363,486
7000 Revenue from State Sources	18,721,391
8000 Revenue from Federal Sources	
9000 Other Financing Sources	712,000

Total Estimated Revenues And Other Financing Sources

\$35,796,877

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$48,468,877

Amount

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,014,141
6112 Interim Real Estate Taxes	11,200
6113 Public Utility Realty Taxes	13,900
6114 Payments in Lieu of Current Taxes - State / Local	32,855
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,490
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	29,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,429
6910 Rentals	60,000
6940 Tuition from Patrons	105,000
6960 Services Provided Other Local Governmental Units / LEAs	220,389
6990 Refunds and Other Miscellaneous Revenue	63,382
	\$16,363,486
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,488,470
7112 Basic Education Funding-Social Security	647,000
7271 Special Education funds for School-Aged Pupils	1,712,571
7311 Pupil Transportation Subsidy	640,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	653,853
7505 Ready to Learn Block Grant	358,997
7820 State Share of Retirement Contributions	3,180,000
	\$18,721,391
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,000
8517 Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
	\$712,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$35,796,877

Act 1 Index (current): 5.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$13,014,141
 Amount of Tax Relief for Homestead Exclusions \$653,853
 Total Approx. Tax Revenue: \$13,667,994
 Approx. Tax Levy for Tax Rate Calculation: \$14,352,949

Total

2022-23 Data

	Rate	Erie	Total
a. Assessed Value	\$979,447,320		\$979,447,320
b. Real Estate Mills	13.8358		
I. 2023-24 Data			
c. 2021 STEB Market Value	\$993,635,034		\$993,635,034
d. Assessed Value	\$984,427,230		\$984,427,230
e. Assessed Value of New Constr/ Renov	\$0		\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$13,551,437		\$13,551,437
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2023-24 Calculations

g. Percent of Total Market Value	100.000000%		100.000000%
h. Rebalanced 2022-23 Tax Levy	\$13,551,437		\$13,551,437

ii. (f Total * g)
 i. Base Mills Subject to Index 13.8358
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.000000%		95.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$14,352,949		\$14,352,949

I. 2023-24 Real Estate Tax Rate

(k / d * 1000)	14.5800		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$14,352,949		\$14,352,949

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$13,699,096		\$13,699,096
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$13,014,141		\$13,014,141

Act 1 Index (current): 5.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$13,014,141	Rate
Amount of Tax Relief for Homestead Exclusions	\$653,853	
Total Approx. Tax Revenue:	\$13,667,994	
Approx. Tax Levy for Tax Rate Calculation:	\$14,352,949	

Total

IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.5829	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,355,804	\$14,355,804
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	\$11,722.00	
Number of Homestead/Farmstead Properties	3903	3903
Median Assessed Value of Homestead Properties		\$145,900

Act 1 Index (current): 5.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$13,014,141
Amount of Tax Relief for Homestead Exclusions	<u>\$653,853</u>
Total Approx. Tax Revenue:	\$13,667,994
Approx. Tax Levy for Tax Rate Calculation:	\$14,352,949
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$653,853	Lowering RE Tax Rate	\$0	\$653,853
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				
				\$653,853

CODE	County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Erie		984,427,230	14.5800	14,352,949		13,699,096	95.000000%	13,014,141
Totals:			984,427,230		14,352,949	653,853	13,699,096	95.000000%	13,014,141
6120		Current Per Capita Taxes, Section 679							
6140		Current Act 511 Taxes – Flat Rate Assessments							
6141		Current Act 511 Per Capita Taxes							
6142		Current Act 511 Occupation Taxes – Flat Rate							
6143		Current Act 511 Local Services Taxes					34,000		34,000
6144		Current Act 511 Trailer Taxes							
6145		Current Act 511 Business Privilege Taxes – Flat Rate							
6146		Current Act 511 Mechanical Device Taxes – Flat Rate							
6149		Current Act 511 Taxes, Other Flat Rate Assessments							
		Total Current Act 511 Taxes – Flat Rate Assessments					34,000		34,000
6150		Current Act 511 Taxes – Proportional Assessments							
6151		Current Act 511 Earned Income Taxes							
6152		Current Act 511 Occupation Taxes							
6153		Current Act 511 Real Estate Transfer Taxes							
6154		Current Act 511 Amusement Taxes							
6155		Current Act 511 Business Privilege Taxes							
6156		Current Act 511 Mechanical Device Taxes – Percentage							
6157		Current Act 511 Mercantile Taxes							
6159		Current Act 511 Taxes, Other Proportional Assessments							
		Total Current Act 511 Taxes – Proportional Assessments					1,880,490		1,880,490
		Total Act 511, Current Taxes					1,880,490		1,914,490
		Act 511 Tax Limit -->				993,635,034	X	12	11,923,620
						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	Current Real Estate Taxes									
	Erie	13.8358	14.5800	5.38%	Yes	5.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

Description

Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,514,713
1200 Special Programs - Elementary / Secondary	5,055,492
1300 Vocational Education	1,297,918
1400 Other Instructional Programs - Elementary / Secondary	610,930
Total Instruction	\$21,479,053

2000 Support Services	
2100 Support Services - Students	1,393,825
2200 Support Services - Instructional Staff	1,924,755
2300 Support Services - Administration	2,254,177
2400 Support Services - Pupil Health	486,528
2600 Operation and Maintenance of Plant Services	3,647,673
2700 Student Transportation Services	2,240,630
2800 Support Services - Central	21,705
2900 Other Support Services	52,000
Total Support Services	\$12,021,293

3000 Operation of Non-Instructional Services	
3200 Student Activities	1,187,886
Total Operation of Non-Instructional Services	\$1,187,886

5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	402,200
5200 Interfund Transfers - Out	585,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,137,200

Total Estimated Expenditures and Other Financing Uses	\$35,825,432
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Amount

Description

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,844,219
200 Personnel Services - Employee Benefits	5,508,073
300 Purchased Professional and Technical Services	136,485
500 Other Purchased Services	267,775
600 Supplies	698,134
700 Property	59,777
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$14,514,713
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,998,952
200 Personnel Services - Employee Benefits	1,407,116
300 Purchased Professional and Technical Services	768,030
500 Other Purchased Services	869,000
600 Supplies	12,394
Total Special Programs - Elementary / Secondary	\$5,055,492
1300 Vocational Education	
100 Personnel Services - Salaries	553,512
200 Personnel Services - Employee Benefits	385,894
500 Other Purchased Services	333,112
600 Supplies	21,520
700 Property	3,880
Total Vocational Education	\$1,297,918
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,054
200 Personnel Services - Employee Benefits	3,654
300 Purchased Professional and Technical Services	597,222
Total Other Instructional Programs - Elementary / Secondary	\$610,930
Total Instruction	\$21,479,053
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	777,675
200 Personnel Services - Employee Benefits	572,989
500 Other Purchased Services	4,000
600 Supplies	37,161
800 Other Objects	2,000
Total Support Services - Students	\$1,393,825
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	799,059
200 Personnel Services - Employee Benefits	665,116
300 Purchased Professional and Technical Services	22,928
400 Purchased Property Services	65,000
500 Other Purchased Services	30,750

<u>Description</u>	<u>Amount</u>
600 Supplies	215,748
700 Property	125,000
800 Other Objects	1,154
Total Support Services - Instructional Staff	\$1,924,755
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,180,284
200 Personnel Services - Employee Benefits	765,005
300 Purchased Professional and Technical Services	165,000
500 Other Purchased Services	46,168
600 Supplies	75,926
800 Other Objects	21,794
Total Support Services - Administration	\$2,254,177
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	264,226
200 Personnel Services - Employee Benefits	161,212
300 Purchased Professional and Technical Services	29,750
500 Other Purchased Services	10,740
600 Supplies	19,600
800 Other Objects	1,000
Total Support Services - Pupil Health	\$486,528
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,277,498
200 Personnel Services - Employee Benefits	981,955
400 Purchased Property Services	966,215
500 Other Purchased Services	159,568
600 Supplies	242,023
700 Property	18,950
800 Other Objects	1,464
Total Operation and Maintenance of Plant Services	\$3,647,673
2700 Student Transportation Services	
100 Personnel Services - Salaries	892,669
200 Personnel Services - Employee Benefits	481,905
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	13,925
500 Other Purchased Services	93,900
600 Supplies	302,006
700 Property	450,000
800 Other Objects	225
Total Student Transportation Services	\$2,240,630
2800 Support Services - Central	
500 Other Purchased Services	1,000
600 Supplies	20,705
Total Support Services - Central	\$21,705
2900 Other Support Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$12,021,293
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	727,007
200 Personnel Services - Employee Benefits	301,478
300 Purchased Professional and Technical Services	80,032
400 Purchased Property Services	10,600
500 Other Purchased Services	13,390
600 Supplies	13,197
700 Property	41,202
800 Other Objects	980
Total Student Activities	\$1,187,886
Total Operation of Non-Instructional Services	\$1,187,886
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	402,200
Total Debt Service / Other Expenditures and Financing Uses	\$402,200
5200 Interfund Transfers - Out	
900 Other Uses of Funds	585,000
Total Interfund Transfers - Out	\$585,000
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,137,200
TOTAL EXPENDITURES	\$35,825,432

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund	14,200,000	13,700,000
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		
Other Capital Projects Fund	13,200,000	7,150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	50,000	50,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund	200,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$27,750,000	\$21,200,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Long-Term Investments</u>		
General Fund	2,800,000	2,800,000
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		
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	800,000	800,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Long-Term Investments</u>		
Permanent Fund		
Total Long-Term Investments	\$3,600,000	\$3,600,000
TOTAL CASH AND INVESTMENTS	\$31,350,000	\$24,800,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	9,570,000	9,565,000
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 General Fund	\$9,570,000	\$9,565,000

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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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06/30/2023 Estimate

06/30/2024 Projection

Long-Term Indebtedness

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

\$9,570,000

\$9,565,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Short-Term Payables</u>		
General Fund	5,000,000	5,000,000
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		
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	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$14,570,000	\$14,565,000

Account Description	Amounts
0810 Nonspendable Fund Balance	11,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,778,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,865,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,643,445
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,804,445