


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

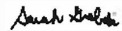
Date of Adoption of the General Fund Budget: 06/21/2023

  
Carrie Eastman Crow (Jun 26, 2023 11:17 EDT)

President of the Board - Original Signature Required

06/26/23


Date



Secretary of the Board - Original Signature Required

06/27/23

Date

  
Matthew Lane (Jul 26, 2023 21:31 EDT)

Chief School Administrator - Original Signature Required

06/26/23

Date

Bill Fendya

(814)273-1033

Extn :5904

Contact Person

Telephone

Extension

williamfendya@generalmclane.org

Email Address



**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> General McLane SD	<b>County :</b> Erie	<b>AUN Number :</b> 105253903
--	-------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <div style="text-align: center;"> _____ Carrie Eastman Crow (Jun 26, 2023 11:17 EDT)</div>	<b>DATE</b>  06/26/23
---	-----------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$12,672,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	16,274,465
7000 Revenue from State Sources	18,721,391
8000 Revenue from Federal Sources	712,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$35,707,856</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$48,379,856</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	12,929,973
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	58,529
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$16,274,465</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,721,391</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$712,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>35,707,856</b>

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,929,973</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$653,853</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,583,826</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,264,351</b>	
	<b>Erie</b>	<b>Total</b>

---

<b>2022-23 Data</b>		
a. Assessed Value	\$979,447,320	\$979,447,320
b. Real Estate Mills	13.8358	
<b>I. 2023-24 Data</b>		
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

---

<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$13,551,437	\$13,551,437
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,551,437	\$13,551,437
(f Total * g)		
i. Base Mills Subject to Index	13.8358	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

---

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$14,264,351	\$14,264,351
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>14.4900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,264,351	\$14,264,351
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,610,498
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,929,973
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,929,973</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$653,853</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$13,583,826</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$14,264,351</b>	
	<b>Erie</b>	<b>Total</b>

---

<b>Index Maximums</b>		
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
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,640.00	
Number of Homestead/Farmstead Properties	3903	3903
Median Assessed Value of Homestead Properties		\$145,900

---



Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,929,973
Amount of Tax Relief for Homestead Exclusions	<u>\$653,853</u>
Total Approx. Tax Revenue:	\$13,583,826
Approx. Tax Levy for Tax Rate Calculation:	\$14,264,351

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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$653,853</b>

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>
Erie	984,427,230	14.4900	14,264,351			95.00000%	
<b>Totals:</b>	<b>984,427,230</b>		<b>14,264,351</b>	653,853 =	13,610,498 X	95.00000% =	12,929,973

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
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 34,000 34,000**

	<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%	1,630,490	1,630,490
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 1,880,490 1,880,490**

**Total Act 511, Current Taxes 1,914,490**

<b>Act 511 Tax Limit --&gt;</b>	<b>993,635,034 X</b>	<b>12</b>	<b>11,923,620</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Erie	13.8358	14.4900	4.73%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,712,014
1200 Special Programs - Elementary / Secondary	5,059,133
1300 Vocational Education	1,295,677
1400 Other Instructional Programs - Elementary / Secondary	611,525
<b>Total Instruction</b>	<b>\$21,678,349</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,389,844
2200 Support Services - Instructional Staff	1,919,031
2300 Support Services - Administration	2,230,216
2400 Support Services - Pupil Health	446,751
2500 Support Services - Business	485,562
2600 Operation and Maintenance of Plant Services	3,462,279
2700 Student Transportation Services	2,245,926
2800 Support Services - Central	2,057
2900 Other Support Services	52,000
<b>Total Support Services</b>	<b>\$12,233,666</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,185,869
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,185,869</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	172,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	402,200
5200 Interfund Transfers - Out	585,000
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,137,200</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,407,584</b>

2023-2024 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 6/22/2023 2:15:33 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,844,220
200 Personnel Services - Employee Benefits	5,705,374
300 Purchased Professional and Technical Services	136,485
500 Other Purchased Services	267,775
600 Supplies	698,133
700 Property	59,777
800 Other Objects	250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,712,014</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,998,951
200 Personnel Services - Employee Benefits	1,389,259
300 Purchased Professional and Technical Services	789,530
500 Other Purchased Services	869,000
600 Supplies	12,393
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,059,133</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	553,512
200 Personnel Services - Employee Benefits	383,653
500 Other Purchased Services	333,112
600 Supplies	21,520
700 Property	3,880
<b>Total Vocational Education</b>	<b>\$1,295,677</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,053
200 Personnel Services - Employee Benefits	4,250
300 Purchased Professional and Technical Services	597,222
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$611,525</b>
<b>Total Instruction</b>	<b>\$21,678,349</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	777,674
200 Personnel Services - Employee Benefits	569,009
500 Other Purchased Services	4,000
600 Supplies	37,161
800 Other Objects	2,000
<b>Total Support Services - Students</b>	<b>\$1,389,844</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	799,059
200 Personnel Services - Employee Benefits	653,349
300 Purchased Professional and Technical Services	22,928
400 Purchased Property Services	65,000
500 Other Purchased Services	30,750

2023-2024 Final General Fund Budget

LEA : 105253903 General McLane SD

Printed 6/22/2023 2:15:33 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	221,791
700 Property	125,000
800 Other Objects	1,154
<b>Total Support Services - Instructional Staff</b>	<b>\$1,919,031</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,183,183
200 Personnel Services - Employee Benefits	735,565
300 Purchased Professional and Technical Services	165,000
500 Other Purchased Services	48,748
600 Supplies	75,926
800 Other Objects	21,794
<b>Total Support Services - Administration</b>	<b>\$2,230,216</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	245,685
200 Personnel Services - Employee Benefits	187,366
300 Purchased Professional and Technical Services	180
600 Supplies	11,520
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$446,751</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	264,226
200 Personnel Services - Employee Benefits	160,246
300 Purchased Professional and Technical Services	29,750
500 Other Purchased Services	10,740
600 Supplies	19,600
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$485,562</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,289,249
200 Personnel Services - Employee Benefits	935,730
400 Purchased Property Services	792,515
500 Other Purchased Services	182,348
600 Supplies	242,023
700 Property	18,950
800 Other Objects	1,464
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,462,279</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	892,672
200 Personnel Services - Employee Benefits	477,788
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	13,925
500 Other Purchased Services	103,310
600 Supplies	302,006
700 Property	450,000
800 Other Objects	225

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$2,245,926</b>
<b>2800 <u>Support Services - Central</u></b>	
500 Other Purchased Services	1,000
600 Supplies	1,057
<b>Total Support Services - Central</b>	<b>\$2,057</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	52,000
<b>Total Other Support Services</b>	<b>\$52,000</b>
<b>Total Support Services</b>	<b>\$12,233,666</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	727,007
200 Personnel Services - Employee Benefits	299,452
300 Purchased Professional and Technical Services	80,032
400 Purchased Property Services	10,600
500 Other Purchased Services	13,390
600 Supplies	13,196
700 Property	41,212
800 Other Objects	980
<b>Total Student Activities</b>	<b>\$1,185,869</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,185,869</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	172,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$172,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	402,200
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$402,200</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	585,000
<b>Total Interfund Transfers - Out</b>	<b>\$585,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,137,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,407,584</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	23,200,000	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	7,600,000	7,150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
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	200,000	200,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$31,150,000</b>	<b>\$21,200,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$3,600,000</b>	<b>\$3,600,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$34,750,000</b>	<b>\$24,800,000</b>

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**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		

<b>Total General Fund</b>	<b>\$9,570,000</b>	<b>\$9,565,000</b>
---------------------------	--------------------	--------------------

**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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
---	--	--

**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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
---	--	--

**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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
---	--	--

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**

<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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$9,570,000</b>	<b>\$9,565,000</b>

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

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	2,193,827
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,972,272</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$12,133,272</b>