

PROPOSED VERSION

PROP

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tracy L Detwiler

(610)779-2606

Extn :

Contact Person

Telephone

Extension

tdetwiler@antietamsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Antietam SD	COUNTY : Berkshire	AUN : 114060503
----------------------------------	-----------------------	--------------------

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	\$24659789
Ending Unassigned Fund Balance	\$1901832
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.71%

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

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Antietam SD	County : Berks	AUN Number : 114060503
---------------------------------------	-------------------	---------------------------

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 5/22/2023
--	-------------------

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.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to district's fund balance policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For PSERS increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated fund balance usage to balance the 24 -25 budget.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,306,836
0840 Assigned Fund Balance	2,019,971
0850 Unassigned Fund Balance	1,849,484
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,176,291</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,894,300
7000 Revenue from State Sources	9,166,992
8000 Revenue from Federal Sources	824,038
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,885,330</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,061,621</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,796,800
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	1,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$12,894,300

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,855,757
7112 Basic Education Funding-Social Security	447,081
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	905,232
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	52,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	572,853
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	167,132
7820 State Share of Retirement Contributions	1,973,937

REVENUE FROM STATE SOURCES \$9,166,992

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	255,636
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,491
8516 Title III - Language Instruction for English Learners and Immigrant Students	18,625
8517 Title IV - 21st Century Schools	24,286
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	324,000

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 168,000

REVENUE FROM FEDERAL SOURCES \$824,038

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,885,330

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,796,800
Amount of Tax Relief for Homestead Exclusions	<u>\$572,853</u>
Total Approx. Tax Revenue:	\$11,369,653
Approx. Tax Levy for Tax Rate Calculation:	\$11,819,520

Berks

Total

2022-23 Data		
a. Assessed Value	\$254,538,575	\$254,538,575
b. Real Estate Mills	45.3100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$342,131,879	\$342,131,879
d. Assessed Value	\$255,226,075	\$255,226,075
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,533,143	\$11,533,143
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,533,143	\$11,533,143
(f Total * g)		
i. Base Mills Subject to Index	45.3100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$11,819,520	\$11,819,520
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	46.3100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,819,520	\$11,819,520
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,246,667
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,796,800
(n * Est. Pct. Collection)		

AUN: 114060503 Antietam SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 5/24/2023 12:56:49 PM

Page - 2 of 3

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,796,800	
Amount of Tax Relief for Homestead Exclusions	<u>\$572,853</u>	
Total Approx. Tax Revenue:	\$11,369,653	
Approx. Tax Levy for Tax Rate Calculation:	\$11,819,520	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	48.0286	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,258,151	\$12,258,151
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	\$7,631.00	
Number of Homestead/Farmstead Properties	1622	1622
Median Assessed Value of Homestead Properties		\$80,700

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,796,800
Amount of Tax Relief for Homestead Exclusions	<u>\$572,853</u>
Total Approx. Tax Revenue:	\$11,369,653
Approx. Tax Levy for Tax Rate Calculation:	\$11,819,520

Berks	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$572,853	Lowering RE Tax Rate	\$0		\$572,853
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$572,853

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>
Berks	255,226,075	46.3100	11,819,520			96.00000%	
Totals:	255,226,075		11,819,520	572,853	11,246,667	96.00000%	10,796,800

	<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	\$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 0 0

	<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%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 1,100,000 1,100,000

Total Act 511, Current Taxes 1,100,000

Act 511 Tax Limit -->	342,131,879	X	12	4,105,583
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Berks	45.3100	46.3100	2.21%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 114060503 Antietam SD

Printed 5/24/2023 12:56:52 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,438,162
1200 Special Programs - Elementary / Secondary	4,951,842
1300 Vocational Education	395,000
1400 Other Instructional Programs - Elementary / Secondary	49,533
1500 Nonpublic School Programs	30,000
Total Instruction	\$14,864,537
2000 Support Services	
2100 Support Services - Students	808,693
2200 Support Services - Instructional Staff	914,300
2300 Support Services - Administration	1,919,477
2400 Support Services - Pupil Health	247,509
2500 Support Services - Business	488,136
2600 Operation and Maintenance of Plant Services	2,107,171
2700 Student Transportation Services	292,932
2800 Support Services - Central	729,865
2900 Other Support Services	9,000
Total Support Services	\$7,517,083
3000 Operation of Non-Instructional Services	
3200 Student Activities	505,357
3300 Community Services	21,000
Total Operation of Non-Instructional Services	\$526,357
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,651,812
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,751,812
Total Estimated Expenditures and Other Financing Uses	\$24,659,789

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,917,293
200 Personnel Services - Employee Benefits	3,342,449
300 Purchased Professional and Technical Services	258,768
400 Purchased Property Services	3,300
500 Other Purchased Services	379,400
600 Supplies	527,452
700 Property	8,000
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$9,438,162
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,278,543
200 Personnel Services - Employee Benefits	879,899
300 Purchased Professional and Technical Services	1,039,000
400 Purchased Property Services	500
500 Other Purchased Services	1,704,000
600 Supplies	49,900
Total Special Programs - Elementary / Secondary	\$4,951,842
1300 <u>Vocational Education</u>	
500 Other Purchased Services	395,000
Total Vocational Education	\$395,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,833
500 Other Purchased Services	42,500
800 Other Objects	800
Total Other Instructional Programs - Elementary / Secondary	\$49,533
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,000
Total Nonpublic School Programs	\$30,000
Total Instruction	\$14,864,537
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	435,374
200 Personnel Services - Employee Benefits	294,689
300 Purchased Professional and Technical Services	67,350
500 Other Purchased Services	1,700
600 Supplies	9,500
800 Other Objects	80
Total Support Services - Students	\$808,693
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	427,365

2023-2024 Final General Fund Budget

LEA : 114060503 Antietam SD

Printed 5/24/2023 12:56:53 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	381,835
300 Purchased Professional and Technical Services	30,750
400 Purchased Property Services	45,000
500 Other Purchased Services	8,250
600 Supplies	20,350
800 Other Objects	750
Total Support Services - Instructional Staff	\$914,300
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	889,548
200 Personnel Services - Employee Benefits	611,429
300 Purchased Professional and Technical Services	289,200
500 Other Purchased Services	76,300
600 Supplies	28,900
800 Other Objects	24,100
Total Support Services - Administration	\$1,919,477
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	114,270
200 Personnel Services - Employee Benefits	73,804
300 Purchased Professional and Technical Services	54,850
400 Purchased Property Services	1,000
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	250
Total Support Services - Pupil Health	\$247,509
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	279,888
200 Personnel Services - Employee Benefits	157,198
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	4,000
500 Other Purchased Services	1,750
600 Supplies	4,000
800 Other Objects	4,800
Total Support Services - Business	\$488,136
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	673,275
200 Personnel Services - Employee Benefits	478,746
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	426,500
500 Other Purchased Services	65,650
600 Supplies	424,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,107,171
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	42,663
200 Personnel Services - Employee Benefits	17,769

LEA : 114060503 Antietam SD

Printed 5/24/2023 12:56:53 PM

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,000
500 Other Purchased Services	220,000
600 Supplies	7,500
Total Student Transportation Services	\$292,932
2800 Support Services - Central	
100 Personnel Services - Salaries	182,493
200 Personnel Services - Employee Benefits	121,772
300 Purchased Professional and Technical Services	29,600
400 Purchased Property Services	15,000
500 Other Purchased Services	75,000
600 Supplies	295,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$729,865
2900 Other Support Services	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$7,517,083
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	231,138
200 Personnel Services - Employee Benefits	96,269
300 Purchased Professional and Technical Services	67,500
500 Other Purchased Services	64,600
600 Supplies	34,800
800 Other Objects	11,050
Total Student Activities	\$505,357
3300 Community Services	
300 Purchased Professional and Technical Services	20,000
600 Supplies	1,000
Total Community Services	\$21,000
Total Operation of Non-Instructional Services	\$526,357
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	506,812
900 Other Uses of Funds	1,145,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,651,812
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,751,812
TOTAL EXPENDITURES	\$24,659,789

LEA : 114060503 Antietam SD

Printed 5/24/2023 12:56:54 PM

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,000,000	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	500,000	500,000
Other Capital Projects Fund	1,500,000	500,000
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 Cash and Short-Term Investments	\$9,000,000	\$6,000,000
--	--------------------	--------------------

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		

LEA : 114060503 Antietam SD

Printed 5/24/2023 12:56:54 PM

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$9,000,000** **\$6,000,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	18,145,000	17,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	200,000	190,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,345,000	\$17,190,000

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		

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	\$18,345,000	\$17,190,000
-------------------------------------	---------------------	---------------------

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	950,000	950,000
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	\$950,000	\$950,000
----------------------------------	------------------	------------------

TOTAL INDEBTEDNESS	\$19,295,000	\$18,140,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	1,901,832
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,401,832
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,501,832