

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2023

[Handwritten Signature]

President of the Board - Original Signature Required

5/8/23

Date

[Handwritten Signature]

Secretary of the Board - Original Signature Required

5/8/23

Date

[Handwritten Signature]

Chief School Administrator - Original Signature Required

5/8/23

Date

Troy Wentz

Contact Person

(717)630-4602

Extn :

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Public SD	COUNTY : York	AUN : 112672803
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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	\$41319615
Ending Unassigned Fund Balance	\$3095241
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.49%

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 5.8.23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Hanover Public SD	County : York	AUN Number : 112672803
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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 4/3/23
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	Reduced to Zero
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 10.00 6142 Current Year Rate:	Reduced to Zero
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Uncertain Expenses
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.	Cash Flow Purposes - Operating Activities During Months of Limited Revenue

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
810 Nonspendable Fund Balance	15,630
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	5,528,891
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	\$5,528,891
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	25,582,953
7000 Revenue from State Sources	12,443,012
3000 Revenue from Federal Sources	860,000
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$38,885,965
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$44,414,856

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,614,784
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	24,125
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6150 Current Act 511 Taxes - Proportional Assessments	2,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	50,044

REVENUE FROM LOCAL SOURCES \$25,582,953

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,716,500
7112 Basic Education Funding-Social Security	650,000
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	25,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	1,215,624
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	723,221
7501 PA Accountability Grants	196,627
7820 State Share of Retirement Contributions	3,050,000

REVENUE FROM STATE SOURCES \$12,443,012

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	535,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,000
8517 NCLB, Title IV - 21st Century Schools	50,000

Amount

REVENUE FROM FEDERAL SOURCES

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

175,000

REVENUE FROM FEDERAL SOURCES

\$860,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

38,885,965

act 1 Index (current): 5.6%
Calculation Method:

approx. Tax Revenue from RE Taxes: \$21,614,784
Amount of Tax Relief for Homestead Exclusions \$723,221
Total Approx. Tax Revenue: \$22,338,005
approx. Tax Levy for Tax Rate Calculation: \$23,382,840

	Rate	York	Total
a. Assessed Value	\$1,017,000,000		\$1,017,000,000
b. Real Estate Mills	23.0600		
c. 2021 STEB Market Value	\$968,132,200		\$968,132,200
d. Assessed Value	\$1,014,000,000		\$1,014,000,000
e. Assessed Value of New Constr/ Renov	\$0		\$0

2022-23 Data

f. 2022-23 Tax Levy (a * b)	\$23,452,020		\$23,452,020
2023-24 Calculations			
g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$23,452,020		\$23,452,020
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	23.0600		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.38900%		95.38900%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,382,840		\$23,382,840
I. 2023-24 Real Estate Tax Rate (k / d * 1000)			
	23.0600		
III.			
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,382,840		\$23,382,840
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$22,659,619		\$22,659,619
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$21,614,784		\$21,614,784

act 1 Index (current): 5.6%
 calculation Method:

pprox. Tax Revenue from RE Taxes: \$21,614,784
 amount of Tax Relief for Homestead Exclusions \$723,221
 total Approx. Tax Revenue: \$22,338,005
 pprox. Tax Levy for Tax Rate Calculation: \$23,382,840

	Rate	Total
		York

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.3513	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,692,218	\$24,692,218
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

Assessed Value Exclusion per Homestead	\$10,123.00	
V. Number of Homestead/Farmstead Properties	3098	3098
Median Assessed Value of Homestead Properties		\$125,710

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 York	23.0600	23.0600	0.00%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 Current Act 511 Taxes – Flat Rate Assessments	\$5.00	\$0.00	-100.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	5.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate Current Act 511 Taxes – Proportional Assessments	\$10.00	\$0.00	-100.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,091,425
1200 Special Programs - Elementary / Secondary	6,523,808
1300 Vocational Education	1,255,622
1400 Other Instructional Programs - Elementary / Secondary	432,093
Total Instruction	\$24,302,948
000 Support Services	
2100 Support Services - Students	1,167,301
2200 Support Services - Instructional Staff	1,649,685
2300 Support Services - Administration	2,824,066
2400 Support Services - Pupil Health	591,078
2500 Support Services - Business	400,354
2600 Operation and Maintenance of Plant Services	2,743,791
2700 Student Transportation Services	1,267,278
2800 Support Services - Central	259,196
2900 Other Support Services	2,864
Total Support Services	\$10,905,613
000 Operation of Non-Instructional Services	
3200 Student Activities	469,327
3300 Community Services	41,982
Total Operation of Non-Instructional Services	\$511,309
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,448,295
5200 Interfund Transfers - Out	175,000
5300 Transfers Out to Component Units/Primary Governments	2,433,650
5900 Budgetary Reserve	542,800
Total Other Expenditures and Financing Uses	\$5,599,745
Total Estimated Expenditures and Other Financing Uses	\$41,319,615

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,033,718
200 Personnel Services - Employee Benefits	5,437,207
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	70,000
500 Other Purchased Services	983,000
600 Supplies	450,000
700 Property	50,000
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$16,091,425
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,640,369
200 Personnel Services - Employee Benefits	1,089,889
300 Purchased Professional and Technical Services	2,775,000
400 Purchased Property Services	1,000
500 Other Purchased Services	965,450
600 Supplies	34,350
700 Property	17,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$6,523,808
1300 Vocational Education	
100 Personnel Services - Salaries	452,744
200 Personnel Services - Employee Benefits	296,917
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	7,500
500 Other Purchased Services	425,761
600 Supplies	60,275
700 Property	8,250
800 Other Objects	2,675
Total Vocational Education	\$1,255,622
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,850
200 Personnel Services - Employee Benefits	20,243
300 Purchased Professional and Technical Services	65,500
500 Other Purchased Services	215,500
600 Supplies	96,000
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$432,093
Total Instruction	\$24,302,948
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	679,016
200 Personnel Services - Employee Benefits	451,235

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	475
600 Supplies	11,250
800 Other Objects	325
Total Support Services - Students	\$1,167,301
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	636,488
200 Personnel Services - Employee Benefits	424,972
300 Purchased Professional and Technical Services	43,250
400 Purchased Property Services	100,000
500 Other Purchased Services	28,425
600 Supplies	128,100
700 Property	286,500
800 Other Objects	1,950
Total Support Services - Instructional Staff	\$1,649,685
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,501,270
200 Personnel Services - Employee Benefits	974,671
300 Purchased Professional and Technical Services	134,075
400 Purchased Property Services	48,500
500 Other Purchased Services	93,300
600 Supplies	37,750
700 Property	1,000
800 Other Objects	33,500
Total Support Services - Administration	\$2,824,066
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	259,250
200 Personnel Services - Employee Benefits	215,228
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	1,500
500 Other Purchased Services	100
600 Supplies	7,000
700 Property	5,000
800 Other Objects	3,000
Total Support Services - Pupil Health	\$591,078
2500 Support Services - Business	
100 Personnel Services - Salaries	239,625
200 Personnel Services - Employee Benefits	151,229
300 Purchased Professional and Technical Services	5,750
500 Other Purchased Services	1,000
600 Supplies	1,000
800 Other Objects	1,750
Total Support Services - Business	\$400,354
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	850,000

Description	Amount
200 Personnel Services - Employee Benefits	518,600
300 Purchased Professional and Technical Services	202,641
400 Purchased Property Services	548,500
500 Other Purchased Services	85,050
600 Supplies	475,500
700 Property	62,500
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,743,791

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	65,200
200 Personnel Services - Employee Benefits	43,431
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	750
500 Other Purchased Services	1,009,897
600 Supplies	106,000
800 Other Objects	2,000
Total Student Transportation Services	\$1,267,278

Description	Amount
2800 Support Services - Central	
100 Personnel Services - Salaries	162,175
200 Personnel Services - Employee Benefits	79,671
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	3,800
600 Supplies	6,550
800 Other Objects	1,000
Total Support Services - Central	\$259,196

Description	Amount
2900 Other Support Services	
500 Other Purchased Services	2,864
Total Other Support Services	\$2,864
Total Support Services	\$10,905,613

Description	Amount
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	289,500
200 Personnel Services - Employee Benefits	133,327
500 Other Purchased Services	6,500
700 Property	40,000
Total Student Activities	\$469,327

Description	Amount
3300 Community Services	
100 Personnel Services - Salaries	38,000
200 Personnel Services - Employee Benefits	2,907
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	325
600 Supplies	500
Total Community Services	\$41,982

Description	Amount
Total Operation of Non-Instructional Services	\$511,309

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	342,320
900 Other Uses of Funds	2,105,975
Total Debt Service / Other Expenditures and Financing Uses	\$2,448,295
5200 Interfund Transfers - Out	
900 Other Uses of Funds	175,000
Total Interfund Transfers - Out	\$175,000
5300 Transfers Out to Component Units/Primary Governments	
900 Other Uses of Funds	2,433,650
Total Transfers Out to Component Units/Primary Governments	\$2,433,650
5900 Budgetary Reserve	
800 Other Objects	542,800
Total Budgetary Reserve	\$542,800
Total Other Expenditures and Financing Uses	\$5,599,745
TOTAL EXPENDITURES	\$41,319,615

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,250,000	3,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,100,000	3,250,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	975,000	975,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	555,000	500,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	47,000	47,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,927,000	\$7,872,000

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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 Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$7,927,000

\$7,872,000

06/30/2023 Estimate

06/30/2024 Projection

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
ong-Term Indebtedness		
General Fund		
0510 Bonds Payable	9,375,000	8,515,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	15,000	12,000
0540 Accumulated Compensated Absences	480,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,500,000	2,750,000
0599 Other Noncurrent Liabilities	4,800,000	5,000,000
Total General Fund	\$17,170,000	\$16,777,000

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		

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		

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		

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

15,500

15,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	58,000	58,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$70,500	\$73,000

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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund	\$17,240,500	
Total Long-Term Indebtedness		\$16,850,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

1,680,000

860,000

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

\$1,680,000

\$860,000

TOTAL INDEBTEDNESS

\$18,920,500

\$17,710,000

Account Description	Amounts
0810 Nonspendable Fund Balance	15,630
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,095,241
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,095,241
5900 Budgetary Reserve	542,800
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,653,671