

FINAL GENERAL FUND BUDGET

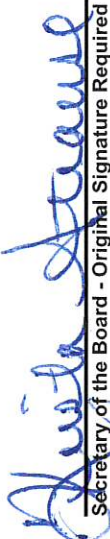
Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



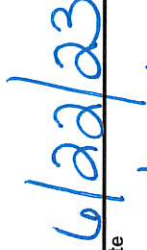
Chief School Administrator - Original Signature Required

Amy Tomalavage

Contact Person

amtomalavage@bmsd.org

Email Address



Date 6/22/23



Date 6/22/23



Date 6/22/23

(570)366-0515

Telephone

Extn :1023

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>


If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$47665836
Ending Unassigned Fund Balance	\$2852041
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/23
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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 : Blue Mountain SD	County : Schuylkill	AUN Number : 129540803
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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 6/22/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be used for unexpected expenditures that may arise throughout the year.
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.	To be used for unexpected expenditures that may arise throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for unexpected increases in healthcare, retirement, and future capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,675,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,300,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,975,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	27,509,106	
7000 Revenue from State Sources	18,979,452	
8000 Revenue from Federal Sources	729,319	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,217,877</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$53,192,877</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,710,140
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	172,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	190,000
6990 Refunds and Other Miscellaneous Revenue	15,516
REVENUE FROM LOCAL SOURCES	\$27,509,106
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,500,000
7112 Basic Education Funding-Social Security	706,884
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,850,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	971,323
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,228,562
REVENUE FROM STATE SOURCES	\$18,979,452
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	395,017
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,123
8517 Title IV - 21st Century Schools	31,179
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$729,319
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,217,877

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	3	
Approx. Tax Revenue from RE Taxes:	\$20,710,616	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,323</u>	
Total Approx. Tax Revenue:	\$21,681,939	
Approx. Tax Levy for Tax Rate Calculation:	\$23,121,714	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$530,990,000	\$530,990,000
b. Real Estate Mills	42.8250	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,365,212,282	\$1,365,212,282
d. Assessed Value	\$539,899,715	\$539,899,715
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$22,739,647	\$22,739,647
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$22,739,647	\$22,739,647
(f Total * g)		
i. Base Mills Subject to Index	42.8250	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$23,121,714	\$23,121,714
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	42.8250	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,121,205	\$23,121,205
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,149,882
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,710,140
(n * Est. Pct. Collection)		

Act 1 Index (current):	5.2%		
Calculation Method:		Revenue	
Number of Decimals For Tax Rate Calculation:		3	
Approx. Tax Revenue from RE Taxes:		\$20,710,616	
Amount of Tax Relief for Homestead Exclusions		<u>\$971,323</u>	
Total Approx. Tax Revenue:		\$21,681,939	
Approx. Tax Levy for Tax Rate Calculation:		\$23,121,714	
		Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.0519	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,323,508	\$24,323,508
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	\$4,040.00	
Number of Homestead/Farmstead Properties	5630	5630
Median Assessed Value of Homestead Properties		\$49,555

Act 1 Index (current): 5.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$20,710,616
Amount of Tax Relief for Homestead Exclusions	<u>\$971,323</u>
Total Approx. Tax Revenue:	\$21,681,939
Approx. Tax Levy for Tax Rate Calculation:	\$23,121,714
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,323	Lowering RE Tax Rate	\$0	\$971,323
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$971,323

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Schuylkill	539,899,715	42.8250	23,121,205				93.50000%		
Totals:	539,899,715		23,121,205	-	971,323	=	22,149,882	X	93.50000% = 20,710,140
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		44,000		44,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$10.00	\$0.00		3,750		3,750
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							47,750		47,750
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,750,000		2,750,000
6152	Current Act 511 Occupation Taxes			230.0000	0.000		1,560,000		1,560,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		365,000		365,000
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							4,675,000		4,675,000
Total Act 511, Current Taxes									4,722,750
Act 511 Tax Limit -->					1,365,212,282	X	12		16,382,547
					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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	42.8250	42.8250	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,846,637
1200 Special Programs - Elementary / Secondary	8,292,159
1300 Vocational Education	1,728,634
1400 Other Instructional Programs - Elementary / Secondary	2,525
Total Instruction	\$26,869,955
2000 Support Services	
2100 Support Services - Students	1,898,709
2200 Support Services - Instructional Staff	671,634
2300 Support Services - Administration	2,885,040
2400 Support Services - Pupil Health	904,250
2500 Support Services - Business	623,912
2600 Operation and Maintenance of Plant Services	4,115,837
2700 Student Transportation Services	2,919,263
2800 Support Services - Central	1,952,903
Total Support Services	\$15,971,548
3000 Operation of Non-Instructional Services	
3200 Student Activities	980,708
3300 Community Services	275,000
Total Operation of Non-Instructional Services	\$1,255,708
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,518,625
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$3,568,625
Total Estimated Expenditures and Other Financing Uses	\$47,665,836

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,072,720
200 Personnel Services - Employee Benefits		6,211,902
300 Purchased Professional and Technical Services		197,500
400 Purchased Property Services		4,450
500 Other Purchased Services		666,255
600 Supplies		687,720
700 Property		1,200
800 Other Objects		4,890
Total Regular Programs - Elementary / Secondary		\$16,846,637
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,490,651
200 Personnel Services - Employee Benefits		2,711,533
300 Purchased Professional and Technical Services		531,300
500 Other Purchased Services		1,463,000
600 Supplies		95,050
800 Other Objects		625
Total Special Programs - Elementary / Secondary		\$8,292,159
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		491,339
200 Personnel Services - Employee Benefits		331,776
400 Purchased Property Services		3,850
500 Other Purchased Services		869,669
600 Supplies		29,300
800 Other Objects		2,700
Total Vocational Education		\$1,728,634
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
400 Purchased Property Services		1,500
500 Other Purchased Services		950
600 Supplies		75
Total Other Instructional Programs - Elementary / Secondary		\$2,525
Total Instruction		\$26,869,955
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,158,221
200 Personnel Services - Employee Benefits		683,688
300 Purchased Professional and Technical Services		31,000
500 Other Purchased Services		3,475
600 Supplies		21,075
800 Other Objects		1,250
Total Support Services - Students		\$1,898,709
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		343,728

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	282,206
300	Purchased Professional and Technical Services	2,500
400	Purchased Property Services	1,600
500	Other Purchased Services	375
600	Supplies	41,225
Total Support Services - Instructional Staff		\$671,634
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,580,893
200	Personnel Services - Employee Benefits	1,091,042
300	Purchased Professional and Technical Services	68,250
500	Other Purchased Services	46,425
600	Supplies	51,730
800	Other Objects	46,700
Total Support Services - Administration		\$2,885,040
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	423,620
200	Personnel Services - Employee Benefits	324,855
300	Purchased Professional and Technical Services	143,350
400	Purchased Property Services	200
500	Other Purchased Services	775
600	Supplies	10,700
800	Other Objects	750
Total Support Services - Pupil Health		\$904,250
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	308,783
200	Personnel Services - Employee Benefits	239,754
300	Purchased Professional and Technical Services	30,000
400	Purchased Property Services	16,500
500	Other Purchased Services	2,375
600	Supplies	25,000
800	Other Objects	1,500
Total Support Services - Business		\$623,912
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,395,682
200	Personnel Services - Employee Benefits	1,066,005
300	Purchased Professional and Technical Services	28,000
400	Purchased Property Services	478,000
500	Other Purchased Services	162,500
600	Supplies	917,100
700	Property	68,500
800	Other Objects	50
Total Operation and Maintenance of Plant Services		\$4,115,837
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	52,934
200	Personnel Services - Employee Benefits	46,179

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,812,500
600 Supplies	7,650
Total Student Transportation Services	\$2,919,263
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	361,629
200 Personnel Services - Employee Benefits	256,074
300 Purchased Professional and Technical Services	477,700
400 Purchased Property Services	85,000
500 Other Purchased Services	130,500
600 Supplies	582,000
700 Property	60,000
Total Support Services - Central	\$1,952,903
Total Support Services	\$15,971,548
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	442,250
200 Personnel Services - Employee Benefits	209,233
300 Purchased Professional and Technical Services	69,200
400 Purchased Property Services	24,800
500 Other Purchased Services	59,000
600 Supplies	161,450
700 Property	12,000
800 Other Objects	2,775
Total Student Activities	\$980,708
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	275,000
Total Community Services	\$275,000
Total Operation of Non-Instructional Services	\$1,255,708
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,078,625
900 Other Uses of Funds	2,440,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,518,625
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$3,568,625
TOTAL EXPENDITURES	\$47,665,836

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,500,000	5,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,650,000	100,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,430,000	1,425,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,280,000	\$7,275,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,280,000	\$7,275,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	58,716,629	54,834,229
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)	950,000	940,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$59,666,629	\$55,774,229
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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>
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	\$59,666,629	\$55,774,229

<u>Short-Term Payables</u>	<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 Short-Term Payables		
TOTAL INDEBTEDNESS	\$59,666,629	\$55,774,229

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,852,041
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,527,041
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,577,041