

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/15/23

Date



Secretary of the Board - Original Signature Required

6/15/23

Date



Chief School Administrator -Original Signature Required

6/15/23

Date

William Hessling

Contact Person

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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 : Delaware Valley SD	COUNTY : Pike	AUN : 120522003
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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	\$94968383
Ending Unassigned Fund Balance	\$2615786
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.75%

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 6/15/23
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DUE DATE: AUGUST 15, 2023

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

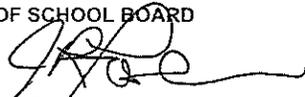
24 PS 6-687(a)(1)

(03/2006)

School District Name : Delaware Valley SD	County : Pike	AUN Number : 120522003
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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 5/11/2023
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$1,098,085.00 Function 2200, Object 200: \$1,148,053.00	Due to PDE Chart of Account changes to tuition reimbursement (240 object code) needs to be expended under this function which inflates our benefit cost.
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 of only .11% of the total budget is needed to cover any unanticipated revenue short fall or unanticipated expenditures
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.	Committed for planned expenditures in the future for PSERS retirement expense increases, GASB 45 for post employment benefits, provisions for compensated absences & unassigned fund balance for potential budget expense overages and/or revenues under budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve of only .11% of the total budget is needed to cover any unanticipated revenue short fall or unanticipated expenditures.

<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	13,793
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,622,054
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,615,786
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$21,237,840</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	53,488,503
7000 Revenue from State Sources	38,683,666
8000 Revenue from Federal Sources	2,796,214
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$94,968,383</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$116,206,223</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,516,880
6112 Interim Real Estate Taxes	115,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	49,000
6150 Current Act 511 Taxes - Proportional Assessments	1,020,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,550,000
6500 Earnings on Investments	1,118,000
6700 Revenues from LEA Activities	32,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	822,523
6910 Rentals	18,000
6940 Tuition from Patrons	131,000
6990 Refunds and Other Miscellaneous Revenue	68,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$53,488,503</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,951,506
7112 Basic Education Funding-Social Security	1,977,199
7160 Tuition for Orphans Subsidy	1,000
7220 Vocational Education	250,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	3,526,743
7292 Pre-K Counts	520,000
7311 Pupil Transportation Subsidy	1,504,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	218,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	79,000
7340 State Property Tax Reduction Allocation	3,766,402
7360 Safe Schools	423,414
7505 Ready to Learn Block Grant	728,801
7509 Supplemental Equipment Grants	20,509
7820 State Share of Retirement Contributions	8,713,967
<b>REVENUE FROM STATE SOURCES</b>	<b>\$38,683,666</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	725,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	622,890

Amount

**REVENUE FROM FEDERAL SOURCES**

8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	104,723
8517 Title IV - 21st Century Schools	47,306
8521 Vocational Education - Operating Expenditures	55,025
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	957,183
8751 ARP ESSER Learning Loss	83,715
8752 ARP ESSER Summer Programs	12,872
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,500

**REVENUE FROM FEDERAL SOURCES \$2,796,214**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 94,968,383**

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,516,880</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,798,768</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$51,315,648</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,407,864</b>	

	<b>Pike</b>	<b>Total</b>
<hr/>		
<b>2022-23 Data</b>		
a. Assessed Value	\$457,136,000	\$457,136,000
b. Real Estate Mills	117.8300	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$2,522,349,467	\$2,522,349,467
d. Assessed Value	\$461,748,822	\$461,748,822
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$53,864,335	\$53,864,335
(a * b)		
<b>2023-24 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$53,864,335	\$53,864,335
(f Total * g)		
i. Base Mills Subject to Index	117.8300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.89000%	93.89000%
k. Tax Levy Needed	\$54,407,864	\$54,407,864
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>117.8300</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$54,407,864	\$54,407,864
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,609,096
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,516,880
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,516,880</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,798,768</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$51,315,648</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,407,864</b>	
	<b>Pike</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	124.3106	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,400,273	\$57,400,273
<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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$4,064.00	
Number of Homestead/Farmstead Properties	7949	7949
Median Assessed Value of Homestead Properties		\$27,600

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Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$47,516,880</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,798,768</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$51,315,648</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$54,407,864</b>

<b>Pike</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,766,402	Lowering RE Tax Rate	\$0	\$3,766,402
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$32,366			\$32,366
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,798,768</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>
Pike	461,748,822	117.8300	54,407,864			93.89000%	
<b>Totals:</b>	<b>461,748,822</b>		<b>54,407,864</b>	<b>3,798,768</b>	<b>50,609,096</b>	<b>93.89000%</b>	<b>47,516,880</b>

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,020,000	1,020,000
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 1,020,000 1,020,000**

**Total Act 511, Current Taxes 1,020,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,522,349,467</b>	<b>X</b>	<b>12</b>	<b>30,268,194</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>									
	Pike	117.8300	117.8300	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	43,006,867
1200 Special Programs - Elementary / Secondary	13,608,959
1300 Vocational Education	1,152,979
1400 Other Instructional Programs - Elementary / Secondary	1,058,499
1600 Adult Education Programs	140,095
1800 Pre-Kindergarten	380,000
<b>Total Instruction</b>	<b>\$59,347,399</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,060,743
2200 Support Services - Instructional Staff	2,476,024
2300 Support Services - Administration	5,901,098
2400 Support Services - Pupil Health	1,100,959
2500 Support Services - Business	1,132,017
2600 Operation and Maintenance of Plant Services	8,517,938
2700 Student Transportation Services	3,855,118
2800 Support Services - Central	1,939,268
2900 Other Support Services	174,500
<b>Total Support Services</b>	<b>\$29,157,665</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,223,883
3300 Community Services	7,230
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,231,113</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,132,206
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,232,206</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$94,968,383</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,224,754
200 Personnel Services - Employee Benefits	16,518,524
300 Purchased Professional and Technical Services	116,091
400 Purchased Property Services	268,988
500 Other Purchased Services	1,643,529
600 Supplies	1,996,280
700 Property	225,543
800 Other Objects	13,158
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$43,006,867</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,561,348
200 Personnel Services - Employee Benefits	4,739,823
300 Purchased Professional and Technical Services	964,312
400 Purchased Property Services	49,125
500 Other Purchased Services	1,045,109
600 Supplies	237,742
700 Property	10,000
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,608,959</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	469,380
200 Personnel Services - Employee Benefits	338,090
400 Purchased Property Services	9,600
500 Other Purchased Services	123,119
600 Supplies	176,396
700 Property	33,165
800 Other Objects	3,229
<b>Total Vocational Education</b>	<b>\$1,152,979</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	425,273
200 Personnel Services - Employee Benefits	216,723
300 Purchased Professional and Technical Services	365,075
400 Purchased Property Services	2,000
500 Other Purchased Services	22,000
600 Supplies	27,278
800 Other Objects	150
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,058,499</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	101,905
200 Personnel Services - Employee Benefits	31,770
300 Purchased Professional and Technical Services	2,170
500 Other Purchased Services	3,050
600 Supplies	1,200

<u>Description</u>	<u>Amount</u>
<b>Total Adult Education Programs</b>	<b>\$140,095</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	223,716
200 Personnel Services - Employee Benefits	99,977
300 Purchased Professional and Technical Services	5,318
500 Other Purchased Services	3,210
600 Supplies	47,779
<b>Total Pre-Kindergarten</b>	<b>\$380,000</b>
<b>Total Instruction</b>	<b>\$59,347,399</b>
<b>2000 <u>Support Services</u></b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,160,359
200 Personnel Services - Employee Benefits	1,660,864
300 Purchased Professional and Technical Services	172,125
500 Other Purchased Services	47,840
600 Supplies	13,983
800 Other Objects	5,572
<b>Total Support Services - Students</b>	<b>\$4,060,743</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,098,085
200 Personnel Services - Employee Benefits	1,148,053
300 Purchased Professional and Technical Services	5,800
400 Purchased Property Services	25,479
500 Other Purchased Services	22,800
600 Supplies	164,905
700 Property	8,958
800 Other Objects	1,944
<b>Total Support Services - Instructional Staff</b>	<b>\$2,476,024</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,133,859
200 Personnel Services - Employee Benefits	2,187,830
300 Purchased Professional and Technical Services	283,000
400 Purchased Property Services	60,582
500 Other Purchased Services	109,438
600 Supplies	85,668
700 Property	9,100
800 Other Objects	31,621
<b>Total Support Services - Administration</b>	<b>\$5,901,098</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	614,139
200 Personnel Services - Employee Benefits	441,186
300 Purchased Professional and Technical Services	7,428
400 Purchased Property Services	5,153
500 Other Purchased Services	100

<u>Description</u>	<u>Amount</u>
600 Supplies	32,365
800 Other Objects	588
<b>Total Support Services - Pupil Health</b>	<b>\$1,100,959</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	625,113
200 Personnel Services - Employee Benefits	430,072
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	23,982
500 Other Purchased Services	9,000
600 Supplies	9,500
800 Other Objects	850
<b>Total Support Services - Business</b>	<b>\$1,132,017</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,406,668
200 Personnel Services - Employee Benefits	2,349,047
300 Purchased Professional and Technical Services	81,500
400 Purchased Property Services	457,250
500 Other Purchased Services	481,423
600 Supplies	1,740,450
800 Other Objects	1,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,517,938</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	620,058
200 Personnel Services - Employee Benefits	422,435
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	116,750
500 Other Purchased Services	2,532,825
600 Supplies	162,000
800 Other Objects	50
<b>Total Student Transportation Services</b>	<b>\$3,855,118</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	819,937
200 Personnel Services - Employee Benefits	627,982
400 Purchased Property Services	437,448
500 Other Purchased Services	52,251
600 Supplies	300
800 Other Objects	1,350
<b>Total Support Services - Central</b>	<b>\$1,939,268</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	34,500
800 Other Objects	140,000
<b>Total Other Support Services</b>	<b>\$174,500</b>
<b>Total Support Services</b>	<b>\$29,157,665</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	

<u>Description</u>	<u>Amount</u>
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,696,111
200 Personnel Services - Employee Benefits	758,216
300 Purchased Professional and Technical Services	70,769
400 Purchased Property Services	44,700
500 Other Purchased Services	378,591
600 Supplies	215,610
700 Property	10,020
800 Other Objects	49,866
<b>Total Student Activities</b>	<b>\$3,223,883</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	7,230
<b>Total Community Services</b>	<b>\$7,230</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,231,113</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	437,206
900 Other Uses of Funds	2,695,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,132,206</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,232,206</b>
<b>TOTAL EXPENDITURES</b>	<b>\$94,968,383</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	36,000,000	36,000,000
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	3,900,000	3,200,000
Other Capital Projects Fund	3,267,000	350,000
Debt Service Fund	1,231,000	1,062,000
Food Service / Cafeteria Operations Fund	1,400,000	1,250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	269,000	261,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	195,000	189,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$46,262,000</b>	<b>\$42,312,000</b>

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$46,262,000</b>	<b>\$42,312,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	28,020,000	25,325,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,511,265	2,511,265
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	27,637,700	27,637,700
0599 Other Noncurrent Liabilities	111,303,702	111,303,702
<b>Total General Fund</b>	<b>\$169,472,667</b>	<b>\$166,777,667</b>
<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 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	24,060	24,060
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	96,648	96,648
0599 Other Noncurrent Liabilities	1,315,298	1,315,298
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,436,006</b>	<b>\$1,436,006</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

**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**

**\$170,908,673**

**\$168,213,673**

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	14,400,000	14,830,000
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	500,000	500,000
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>\$14,900,000</b>	<b>\$15,330,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$185,808,673</b>	<b>\$183,543,673</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	13,793
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,622,054
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,615,786
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,237,840</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,351,633</b>