

# 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kaitlin M Rosselli

(570)758-2733

Extn :

Contact Person

Telephone

Extension

krosselli@linemountain.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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%

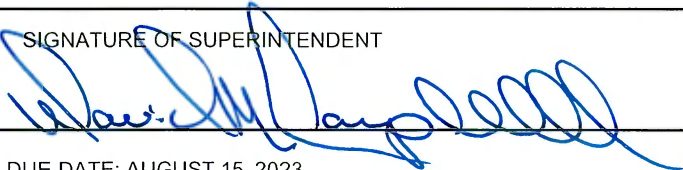
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?      Yes ☐      No ☒

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

Total Budgeted Expenditures	\$21653635
Ending Unassigned Fund Balance	\$1732291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 5/16/23
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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 : Line Mountain SD	County : Northumberland	AUN Number : 116493503
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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 3/30/23
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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>
5220	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1300, Object 100: \$65,000.00 Function 1300, Object 200: \$79,459.00	Large increase in medical insurance rates and recent retirement of long time teachers with replacement of new teachers lower on the salary matrix result in salary amounts being lower than benefit amounts.
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district's medical rate 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.	This commitment is being made for the purpose of mitigating and financially planning for anticipated future lease payments.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,027,292	
0840 Assigned Fund Balance	81,612	
0850 Unassigned Fund Balance	5,430,255	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,539,159</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,859,859	
7000 Revenue from State Sources	12,117,457	
8000 Revenue from Federal Sources	418,936	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$21,396,252</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$30,935,411</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,954,607
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,000
6920 Contributions and Donations from Private Sources	552
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,859,859</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,818,256
7112 Basic Education Funding-Social Security	328,506
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	935,071
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,092
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	432,198
7501 PA Accountability Grants	210,320
7820 State Share of Retirement Contributions	1,400,014
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,117,457</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	348,184
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	41,920
8517 Title IV - 21st Century Schools	27,832
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$418,936</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,396,252</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,954,607	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,198</u>	
Total Approx. Tax Revenue:	\$6,386,805	
Approx. Tax Levy for Tax Rate Calculation:	\$6,514,491	
	Northumberland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$81,131,840	\$81,131,840
b. Real Estate Mills	79.8100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$456,386,658	\$456,386,658
d. Assessed Value	\$81,625,000	\$81,625,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,475,132	\$6,475,132
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$6,475,132	\$6,475,132
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.90069%	97.90069%
k. Tax Levy Needed	\$6,514,491	\$6,514,491
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	79.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,514,491	\$6,514,491
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,082,293
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,954,607
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,954,607	
Amount of Tax Relief for Homestead Exclusions	<u>\$432,198</u>	
Total Approx. Tax Revenue:	\$6,386,805	
Approx. Tax Levy for Tax Rate Calculation:	\$6,514,491	
	Northumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	84.3591	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,885,812	\$6,885,812
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	\$2,101.00	
Number of Homestead/Farmstead Properties	2590	2590
Median Assessed Value of Homestead Properties		\$18,000



Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,954,607
Amount of Tax Relief for Homestead Exclusions	<u>\$432,198</u>
Total Approx. Tax Revenue:	\$6,386,805
Approx. Tax Levy for Tax Rate Calculation:	\$6,514,491

Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,198	Lowering RE Tax Rate	\$0	\$432,198
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,198

<u>CODE</u>								
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>					
Northumberland	81,625,000	79.8100	6,514,491				97.90069%	
<b>Totals:</b>	<b>81,625,000</b>		<b>6,514,491</b>	-	432,198	=	6,082,293	X 97.90069% = 5,954,607
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes. Section 679</u>			\$5.00				23,000
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			\$5.00	\$0.00		23,000	23,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>23,000</b>	<b>23,000</b>
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%		900,000	900,000
6152	Current Act 511 Occupation Taxes			430.0000	0.000		900,000	900,000
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		100,000	100,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>1,900,000</b>	<b>1,900,000</b>
<b>Total Act 511, Current Taxes</b>								<b>1,923,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>456,386,658</b>	<b>X</b>	<b>12</b>	<b>5,476,640</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> Northumberland	79.8100	79.8100	0.00%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,682,010
1200 Special Programs - Elementary / Secondary	2,893,162
1300 Vocational Education	299,259
1400 Other Instructional Programs - Elementary / Secondary	164,565
<b>Total Instruction</b>	<b>\$12,038,996</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	950,288
2200 Support Services - Instructional Staff	246,060
2300 Support Services - Administration	1,559,801
2400 Support Services - Pupil Health	187,385
2500 Support Services - Business	456,040
2600 Operation and Maintenance of Plant Services	1,621,914
2700 Student Transportation Services	1,965,039
2800 Support Services - Central	307,937
<b>Total Support Services</b>	<b>\$7,294,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	491,979
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,653,635</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,352,483
200 Personnel Services - Employee Benefits	3,492,842
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	45,500
500 Other Purchased Services	478,750
600 Supplies	254,435
700 Property	5,000
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,682,010</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,158,820
200 Personnel Services - Employee Benefits	748,664
300 Purchased Professional and Technical Services	408,936
500 Other Purchased Services	559,192
600 Supplies	16,150
700 Property	1,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,893,162</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	79,459
500 Other Purchased Services	151,480
600 Supplies	3,320
<b>Total Vocational Education</b>	<b>\$299,259</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	68,957
200 Personnel Services - Employee Benefits	40,923
500 Other Purchased Services	54,685
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$164,565</b>
<b>Total Instruction</b>	<b>\$12,038,996</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	545,477
200 Personnel Services - Employee Benefits	351,461
300 Purchased Professional and Technical Services	17,300
500 Other Purchased Services	7,850
600 Supplies	28,200
<b>Total Support Services - Students</b>	<b>\$950,288</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	159,250
200 Personnel Services - Employee Benefits	53,110
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	11,100
600	Supplies	21,550
800	Other Objects	450
<b>Total Support Services - Instructional Staff</b>		<b>\$246,060</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	773,213
200	Personnel Services - Employee Benefits	541,192
300	Purchased Professional and Technical Services	164,081
400	Purchased Property Services	3,950
500	Other Purchased Services	47,155
600	Supplies	19,810
700	Property	1,000
800	Other Objects	9,400
<b>Total Support Services - Administration</b>		<b>\$1,559,801</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	106,975
200	Personnel Services - Employee Benefits	73,125
300	Purchased Professional and Technical Services	1,640
400	Purchased Property Services	35
500	Other Purchased Services	300
600	Supplies	5,310
<b>Total Support Services - Pupil Health</b>		<b>\$187,385</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	231,760
200	Personnel Services - Employee Benefits	201,930
300	Purchased Professional and Technical Services	2,500
400	Purchased Property Services	4,500
500	Other Purchased Services	3,350
600	Supplies	9,500
700	Property	1,000
800	Other Objects	1,500
<b>Total Support Services - Business</b>		<b>\$456,040</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	480,195
200	Personnel Services - Employee Benefits	434,720
300	Purchased Professional and Technical Services	40,000
400	Purchased Property Services	473,500
500	Other Purchased Services	85,000
600	Supplies	97,499
700	Property	10,000
800	Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,621,914</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	35,215
200	Personnel Services - Employee Benefits	14,924

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,907,100
600 Supplies	800
<b>Total Student Transportation Services</b>	<b>\$1,965,039</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	137,713
200 Personnel Services - Employee Benefits	98,144
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	18,580
600 Supplies	34,500
<b>Total Support Services - Central</b>	<b>\$307,937</b>
<b>Total Support Services</b>	<b>\$7,294,464</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	186,432
200 Personnel Services - Employee Benefits	92,657
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	54,730
700 Property	5,000
800 Other Objects	8,200
<b>Total Student Activities</b>	<b>\$491,979</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,979</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,828,196
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,828,196</b>
<b>TOTAL EXPENDITURES</b>	<b>\$21,653,635</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,182,214	5,928,253
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	900,000	855,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,320,214</b>	<b>\$6,971,253</b>

<u>Long-Term Investments</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		



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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	\$6,320,214	\$6,971,253

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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	16,895,458	15,086,998
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	264,000	262,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,080,000	1,090,000
0599 Other Noncurrent Liabilities	36,000,000	38,000,000
<b>Total General Fund</b>	<b>\$54,239,458</b>	<b>\$54,438,998</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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$54,239,458</b>	<b>\$54,438,998</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	20,511,324	
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	\$20,511,324	
TOTAL INDEBTEDNESS	\$74,750,782	\$54,438,998

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,467,873
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	1,732,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,281,776
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,281,776