

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

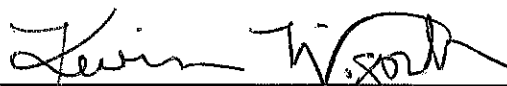
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023



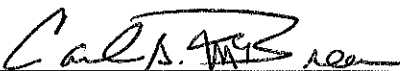
President of the Board - Original Signature Required

Date 6/27/23



Secretary of the Board - Original Signature Required

Date 6/27/23



Chief School Administrator - Original Signature Required

Date 6/27/23

Brittany Doyle

Contact Person

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Minersville Area SD	COUNTY : Schuylkill	AUN : 129544703
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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	\$23874872
Ending Unassigned Fund Balance	\$1616499
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.77%

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 6/27/23
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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 : Minersville Area SD	County : Schuylkill	AUN Number : 129544703
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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 6/27/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1840	Act 511 Taxes: 6143 Rate has changed from previous year. 6143 Prior Year Rate: 10.00 6143 Current Year Rate: 5.00	Tax rate correction.
1940	Act 511 Taxes: 6151 Rate has changed from previous year. 6151 Prior Year Rate: 1.000% 6151 Current Year Rate: 0.500%	Tax rate correction.
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: \$198,140.00 Function 2200, Object 200: \$221,339.00	Cost of benefits, primarily PSERS and health insurance, exceed the cost of salaries for this function due to lower, entry level salaries.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$144,568.00 Function 2400, Object 200: \$162,464.00	Cost of benefits, primarily PSERS and health insurance, exceed the cost of salaries for this function due to lower, entry level salaries.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$34,459.00 Function 2700, Object 200: \$51,866.00	Cost of benefits, primarily PSERS and health insurance, exceed the cost of salaries for this function due to lower, entry level salaries.
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 for contingency purposes.
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.	Unassigned Fund Balance is the residual amount available for future expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is for the future costs of PSERS.

<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	710,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,760,097	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,470,097</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,602,150	
7000 Revenue from State Sources	13,116,808	
8000 Revenue from Federal Sources	1,012,316	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,731,274</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,201,371</u>

LEA : 129544703 Minersville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,951,000
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6120 Current Per Capita Taxes, Section 679	18,750
6140 Current Act 511 Taxes - Flat Rate Assessments	41,750
6150 Current Act 511 Taxes - Proportional Assessments	1,371,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	64,150
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6990 Refunds and Other Miscellaneous Revenue	2,500
REVENUE FROM LOCAL SOURCES	\$9,602,150
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,423,226
7271 Special Education funds for School-Aged Pupils	1,299,725
7311 Pupil Transportation Subsidy	460,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	78,444
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	451,776
7505 Ready to Learn Block Grant	228,637
7810 State Share of Social Security and Medicare Taxes	325,000
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$13,116,808
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	476,954
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	49,938
8517 Title IV - 21st Century Schools	80,000
8519 Title V - Flexibility and Accountability	37,648
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	220,000
8752 ARP ESSER Summer Programs	23,888
8753 ARP ESSER Afterschool Programs	23,888

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,012,316
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,731,274

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,951,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$451,776</u>	
Total Approx. Tax Revenue:	\$7,402,776	
Approx. Tax Levy for Tax Rate Calculation:	\$8,040,746	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$173,465,415	\$173,465,415
b. Real Estate Mills	44.7900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$368,425,621	\$368,425,621
d. Assessed Value	\$175,600,480	\$175,600,480
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,769,516	\$7,769,516
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,769,516	\$7,769,516
(f Total * g)		
i. Base Mills Subject to Index	44.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.59346%	91.59346%
k. Tax Levy Needed	\$8,040,746	\$8,040,746
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	45.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,040,746	\$8,040,746
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,588,970
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,951,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,951,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$451,776</u>	
Total Approx. Tax Revenue:	\$7,402,776	
Approx. Tax Levy for Tax Rate Calculation:	\$8,040,746	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.4774	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,337,054	\$8,337,054
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	\$4,170.00	
Number of Homestead/Farmstead Properties	2373	2373
Median Assessed Value of Homestead Properties		\$22,075

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,951,000
Amount of Tax Relief for Homestead Exclusions	<u>\$451,776</u>
Total Approx. Tax Revenue:	\$7,402,776
Approx. Tax Levy for Tax Rate Calculation:	\$8,040,746
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$451,776	Lowering RE Tax Rate	\$0	\$451,776
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$451,776

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129544703 Minersville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Schuylkill	175,600,480	45.7900	8,040,746			91.59346%	
Totals:	175,600,480		8,040,746	-	451,776 =	7,588,970 X	91.59346% = 6,951,000
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	18,750		
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	20,000	18,750
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	24,000	23,000
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
Total Current Act 511 Taxes – Flat Rate Assessments						44,000	41,750
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%	900,000	880,000
6152	Current Act 511 Occupation Taxes			408.1600	0.000	850,000	406,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	85,000
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						1,840,000	1,371,000
Total Act 511, Current Taxes							1,412,750
				Act 511 Tax Limit -->	368,425,621 X	12	4,421,107
					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	44.7900	45.7900	2.24%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$5.00	-50.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	1.000%	0.500%	-50.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes	408.1600	408.1600	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

LEA : 129544703 Minersville Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		8,622,353
1200 Special Programs - Elementary / Secondary		6,367,133
1300 Vocational Education		401,611
1400 Other Instructional Programs - Elementary / Secondary		3,144
Total Instruction		\$15,394,241
2000 Support Services		
2100 Support Services - Students		902,104
2200 Support Services - Instructional Staff		450,479
2300 Support Services - Administration		1,477,002
2400 Support Services - Pupil Health		323,232
2500 Support Services - Business		393,756
2600 Operation and Maintenance of Plant Services		2,189,629
2700 Student Transportation Services		824,925
2800 Support Services - Central		239,989
Total Support Services		\$6,801,116
3000 Operation of Non-Instructional Services		
3200 Student Activities		463,213
3300 Community Services		65,812
Total Operation of Non-Instructional Services		\$529,025
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		55,000
Total Facilities Acquisition, Construction and Improvement Services		\$55,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		795,490
5200 Interfund Transfers - Out		50,000
5900 Budgetary Reserve		250,000
Total Other Expenditures and Financing Uses		\$1,095,490
Total Estimated Expenditures and Other Financing Uses		\$23,874,872

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,737,555
200 Personnel Services - Employee Benefits	2,891,095
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	22,500
500 Other Purchased Services	740,350
600 Supplies	957,353
700 Property	40,000
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$8,622,353
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,663,220
200 Personnel Services - Employee Benefits	1,576,663
300 Purchased Professional and Technical Services	1,415,100
500 Other Purchased Services	1,639,500
600 Supplies	66,350
700 Property	6,000
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$6,367,133
1300 <u>Vocational Education</u>	
500 Other Purchased Services	401,611
Total Vocational Education	\$401,611
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	644
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$3,144
Total Instruction	\$15,394,241
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	402,448
200 Personnel Services - Employee Benefits	381,656
300 Purchased Professional and Technical Services	106,700
500 Other Purchased Services	1,950
600 Supplies	8,850
800 Other Objects	500
Total Support Services - Students	\$902,104
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	198,140
200 Personnel Services - Employee Benefits	221,339
300 Purchased Professional and Technical Services	18,750
500 Other Purchased Services	750
600 Supplies	10,600

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<u>Description</u>	<u>Amount</u>
800 Other Objects	900
Total Support Services - Instructional Staff	\$450,479
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	698,323
200 Personnel Services - Employee Benefits	561,479
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	3,000
500 Other Purchased Services	16,700
600 Supplies	36,000
800 Other Objects	11,500
Total Support Services - Administration	\$1,477,002
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	144,568
200 Personnel Services - Employee Benefits	162,464
300 Purchased Professional and Technical Services	4,900
400 Purchased Property Services	500
500 Other Purchased Services	600
600 Supplies	10,200
Total Support Services - Pupil Health	\$323,232
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	196,356
200 Personnel Services - Employee Benefits	155,600
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	2,300
600 Supplies	3,500
800 Other Objects	1,000
Total Support Services - Business	\$393,756
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	665,119
200 Personnel Services - Employee Benefits	582,793
300 Purchased Professional and Technical Services	51,000
400 Purchased Property Services	247,000
500 Other Purchased Services	160,217
600 Supplies	408,000
700 Property	75,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,189,629
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	34,459
200 Personnel Services - Employee Benefits	51,866
300 Purchased Professional and Technical Services	5,600
500 Other Purchased Services	733,000
Total Student Transportation Services	\$824,925
2800 <u>Support Services - Central</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	127,016
200	Personnel Services - Employee Benefits	101,623
500	Other Purchased Services	11,100
800	Other Objects	250
Total Support Services - Central		\$239,989
Total Support Services		\$6,801,116
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	202,149
200	Personnel Services - Employee Benefits	59,814
300	Purchased Professional and Technical Services	40,000
400	Purchased Property Services	16,350
500	Other Purchased Services	83,350
600	Supplies	56,950
800	Other Objects	4,600
Total Student Activities		\$463,213
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	9,000
200	Personnel Services - Employee Benefits	812
600	Supplies	2,100
800	Other Objects	53,900
Total Community Services		\$65,812
Total Operation of Non-Instructional Services		\$529,025
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
300	Purchased Professional and Technical Services	5,000
700	Property	50,000
Total Facilities Acquisition, Construction and Improvement Services		\$55,000
Total Facilities Acquisition, Construction and Improvement Services		\$55,000
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	40,490
900	Other Uses of Funds	755,000
Total Debt Service / Other Expenditures and Financing Uses		\$795,490
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	50,000
Total Interfund Transfers - Out		\$50,000
5900 <u>Budgetary Reserve</u>		
800	Other Objects	250,000
Total Budgetary Reserve		\$250,000
Total Other Expenditures and Financing Uses		\$1,095,490
TOTAL EXPENDITURES		\$23,874,872

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,000,000	1,500,000
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	58,000	158,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	275,000	275,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,433,000	\$2,083,000

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	\$1,433,000	\$2,083,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	7,500,000	6,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	610,000	615,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,330,000	1,350,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,440,000	\$7,965,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<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	\$9,440,000	\$7,965,000

<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	\$9,440,000	\$7,965,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	710,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,616,499
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,326,499
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,576,499