

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/19/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Robert Amos

Contact Person

ramos@northschuylkill.net

Email Address

6/21/2023

Date

6/21/2023

Date

6/21/2023

Date

(570)874-8912

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Schuylkill SD	COUNTY : Schuylkill	AUN : 129545003
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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.

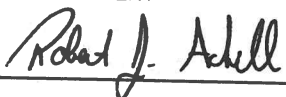
Total Budgeted Expenditures	\$36309143
Ending Unassigned Fund Balance	\$1646830
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.53%

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 6/21/2023
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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Date of Adoption of the General Fund Budget: 04/19/2023



President of the Board - Original Signature Required



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Date

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 funds are for future deficit budgets when expenses increase greater than state funding.
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 Funds are restricted ACCESS funds.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Funds are for future healthcare and retirement increases.

<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	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,700,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,988,764
7000 Revenue from State Sources	20,497,209
8000 Revenue from Federal Sources	1,770,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,255,973</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,755,973</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,997,464
6113 Public Utility Realty Taxes	12,400
6114 Payments in Lieu of Current Taxes - State / Local	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	24,000
6150 Current Act 511 Taxes - Proportional Assessments	2,460,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	175,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$13,988,764
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,442,064
7112 Basic Education Funding-Social Security	690,000
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,909,215
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	526,930
7505 Ready to Learn Block Grant	347,000
7820 State Share of Retirement Contributions	3,375,000
REVENUE FROM STATE SOURCES	\$20,497,209
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,000
8517 Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	175,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,770,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,255,973

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,999,270		
Amount of Tax Relief for Homestead Exclusions	<u>\$526,930</u>		
Total Approx. Tax Revenue:	\$9,526,200		
Approx. Tax Levy for Tax Rate Calculation:	\$10,783,677		

	Columbia	Schuylkill	Total
2022-23 Data			
a. Assessed Value	\$8,616,992	\$217,894,930	\$226,511,922
b. Real Estate Mills	46.7600	46.7600	46.7600
I. 2023-24 Data			
c. 2021 STEB Market Value	\$21,087,770	\$509,466,431	\$530,554,201
d. Assessed Value	\$8,999,063	\$221,574,485	\$230,573,548
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$402,931	\$10,188,767	\$10,591,698
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	3.97467%	96.02533%	100.00000%
h. Rebalanced 2022-23 Tax Levy			\$10,591,698
(f Total * g)			
i. Base Mills Subject to Index	46.7600	46.7600	46.7600
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.74000%	87.74000%	87.74000%
k. Tax Levy Needed			\$10,783,677
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	46.7600	46.7600	46.7600
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$420,796	\$10,360,823	\$10,781,619
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,254,689
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,997,464
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,999,270

Amount of Tax Relief for Homestead Exclusions \$526,930

Total Approx. Tax Revenue: \$9,526,200

Approx. Tax Levy for Tax Rate Calculation: \$10,783,677

	Columbia	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	49.6124	49.6124	49.6124
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$446,465	\$10,992,842	\$11,439,307
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,604.00	\$2,604.00	
Number of Homestead/Farmstead Properties	234	4098	4332
Median Assessed Value of Homestead Properties			\$23,087

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,999,270		
Amount of Tax Relief for Homestead Exclusions	<u>\$526,930</u>		
Total Approx. Tax Revenue:	\$9,526,200		
Approx. Tax Levy for Tax Rate Calculation:	\$10,783,677		
	Columbia	Schuylkill	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$526,930	Lowering RE Tax Rate	\$0	\$526,930
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$526,930

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>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>				<u>Percent Collected</u>		
Columbia	8,999,063	46.7600	420,796				87.74000%		
Schuylkill	221,574,485	46.7600	10,360,823				87.74000%		
Totals:	230,573,548		10,781,619	-	526,930	=	10,254,689	X	87.74000% = 8,997,464
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	24,000	24,000		
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						24,000	24,000		
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%	1,575,000	1,575,000		
6152	Current Act 511 Occupation Taxes			218.5000	0.000	725,000	725,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	160,000	160,000		
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						2,460,000	2,460,000		
Total Act 511, Current Taxes							2,484,000		
Act 511 Tax Limit -->					530,554,201	X	12	6,366,650	
					Market Value		Mills	(511 Limit)	

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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>									
	Columbia	46.7600	46.7600	0.00%	Yes	6.1%				
	Schuylkill	46.7600	46.7600	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,488,350
1200 Special Programs - Elementary / Secondary	5,133,893
1300 Vocational Education	800,000
1400 Other Instructional Programs - Elementary / Secondary	398,900
Total Instruction	\$21,821,143
2000 Support Services	
2100 Support Services - Students	1,461,350
2200 Support Services - Instructional Staff	709,150
2300 Support Services - Administration	1,975,850
2400 Support Services - Pupil Health	672,250
2500 Support Services - Business	488,850
2600 Operation and Maintenance of Plant Services	2,905,850
2700 Student Transportation Services	2,233,800
2800 Support Services - Central	580,250
2900 Other Support Services	4,500
Total Support Services	\$11,031,850
3000 Operation of Non-Instructional Services	
3200 Student Activities	199,900
3300 Community Services	30,250
Total Operation of Non-Instructional Services	\$230,150
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	21,000
Total Facilities Acquisition, Construction and Improvement Services	\$21,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,105,000
5200 Interfund Transfers - Out	1,100,000
Total Other Expenditures and Financing Uses	\$3,205,000
Total Estimated Expenditures and Other Financing Uses	\$36,309,143

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,351,500
200 Personnel Services - Employee Benefits	5,215,500
300 Purchased Professional and Technical Services	463,100
400 Purchased Property Services	53,500
500 Other Purchased Services	1,712,000
600 Supplies	671,750
700 Property	13,500
800 Other Objects	7,500
Total Regular Programs - Elementary / Secondary	\$15,488,350
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,579,540
200 Personnel Services - Employee Benefits	1,969,100
300 Purchased Professional and Technical Services	517,000
400 Purchased Property Services	250
500 Other Purchased Services	39,250
600 Supplies	24,753
700 Property	1,000
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$5,133,893
1300 <u>Vocational Education</u>	
500 Other Purchased Services	800,000
Total Vocational Education	\$800,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	126,500
200 Personnel Services - Employee Benefits	57,900
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	210,250
600 Supplies	2,000
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$398,900
Total Instruction	\$21,821,143
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	814,000
200 Personnel Services - Employee Benefits	617,800
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,000
500 Other Purchased Services	5,500
600 Supplies	8,300
800 Other Objects	1,750
Total Support Services - Students	\$1,461,350
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>		<u>Amount</u>
100	Personnel Services - Salaries	358,000
200	Personnel Services - Employee Benefits	294,850
300	Purchased Professional and Technical Services	13,200
400	Purchased Property Services	11,000
500	Other Purchased Services	4,000
600	Supplies	26,100
700	Property	500
800	Other Objects	1,500
Total Support Services - Instructional Staff		\$709,150
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	963,250
200	Personnel Services - Employee Benefits	687,700
300	Purchased Professional and Technical Services	201,150
400	Purchased Property Services	9,250
500	Other Purchased Services	48,000
600	Supplies	46,750
700	Property	750
800	Other Objects	19,000
Total Support Services - Administration		\$1,975,850
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	343,000
200	Personnel Services - Employee Benefits	276,500
300	Purchased Professional and Technical Services	30,750
400	Purchased Property Services	7,500
500	Other Purchased Services	1,500
600	Supplies	12,500
700	Property	500
Total Support Services - Pupil Health		\$672,250
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	238,000
200	Personnel Services - Employee Benefits	207,100
300	Purchased Professional and Technical Services	26,750
400	Purchased Property Services	5,250
500	Other Purchased Services	2,750
600	Supplies	6,250
800	Other Objects	2,750
Total Support Services - Business		\$488,850
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	975,000
200	Personnel Services - Employee Benefits	796,000
300	Purchased Professional and Technical Services	7,500
400	Purchased Property Services	668,600
500	Other Purchased Services	109,000
600	Supplies	332,000
700	Property	16,500
800	Other Objects	1,250

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,905,850
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	57,500
200 Personnel Services - Employee Benefits	57,050
500 Other Purchased Services	2,013,000
600 Supplies	106,250
Total Student Transportation Services	\$2,233,800
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	285,000
200 Personnel Services - Employee Benefits	224,750
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,000
500 Other Purchased Services	20,500
600 Supplies	30,000
700 Property	15,000
800 Other Objects	500
Total Support Services - Central	\$580,250
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,500
600 Supplies	3,000
Total Other Support Services	\$4,500
Total Support Services	\$11,031,850
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	90,500
200 Personnel Services - Employee Benefits	38,400
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	23,000
500 Other Purchased Services	37,500
600 Supplies	6,000
800 Other Objects	3,000
Total Student Activities	\$199,900
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	4,250
600 Supplies	5,000
800 Other Objects	14,000
Total Community Services	\$30,250
Total Operation of Non-Instructional Services	\$230,150
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	21,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$21,000
Total Facilities Acquisition, Construction and Improvement Services	\$21,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	755,000
900 Other Uses of Funds	1,350,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,105,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,100,000
Total Interfund Transfers - Out	\$1,100,000
Total Other Expenditures and Financing Uses	\$3,205,000
TOTAL EXPENDITURES	\$36,309,143

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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	3,300,000	3,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	750,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	425,000	425,000
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	400,000	400,000
Permanent Fund		
Total Cash and Short-Term Investments	\$5,625,000	\$4,875,000

<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	\$5,625,000	\$4,875,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	25,005,000	23,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	700,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,805,000	\$25,700,000
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	\$26,805,000	\$25,700,000

<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	\$26,805,000	\$25,700,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,646,830
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,446,830
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,446,830