



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shenandoah Valley SD	COUNTY : Schuylkill	AUN : 129547203
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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	\$24039626
Ending Unassigned Fund Balance	\$1767039
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.35%

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

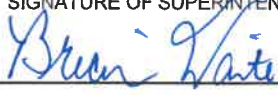
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/31/23
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DUE DATE: AUGUST 15, 2023

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FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

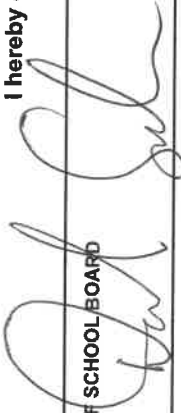
24 PS 6-687(a)(1)

(03/2006)

School District Name : Shenandoah Valley SD	County : Schuykill	AUN Number : 129547203
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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 5/31/23
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$129,975.00</div> <div>Function 2200, Object 200: \$151,760.00</div>	Tuition Reimbursement for all professional staff is coded to 2271-240 per the accounting manual.
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.	For any unanticipated or emergency 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.	For increases in contractual raises, health benefits, pension, special education, cyber/charter school tuition, and utilities. Also for capital improvements including technology and network upgrades, vehicles and uniforms.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For amounts that are constrained by the District's intent to be used for a specific purpose but aren't restricted or committed. Figure is an estimate based on the 6/30/22 audit figure.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	681,429	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,368,000	
0840 Assigned Fund Balance	904,167	
0850 Unassigned Fund Balance	1,902,644	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,174,811</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,357,863	
7000 Revenue from State Sources	15,852,438	
8000 Revenue from Federal Sources	2,693,720	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,904,021</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,078,832</u>

LEA : 129547203     Shenandoah Valley SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,502,285
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	101,000
6120 Current Per Capita Taxes, Section 679	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	16,700
6150 Current Act 511 Taxes - Proportional Assessments	746,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	481,000
6500 Earnings on Investments	53,000
6700 Revenues from LEA Activities	20,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,000
6920 Contributions and Donations from Private Sources	6,500
6940 Tuition from Patrons	186,500
6960 Services Provided Other Local Governmental Units / LEAs	53,460
6990 Refunds and Other Miscellaneous Revenue	12,618
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,357,863</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,495,050
7112 Basic Education Funding-Social Security	474,353
7250 Migratory Children	150
7271 Special Education funds for School-Aged Pupils	1,190,142
7311 Pupil Transportation Subsidy	225,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,325
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,205
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	396,208
7360 Safe Schools	38,282
7505 Ready to Learn Block Grant	237,689
7820 State Share of Retirement Contributions	2,270,034
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,852,438</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	740,884
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,731
8516 Title III - Language Instruction for English Learners and Immigrant Students	26,033

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 129547203 Shenandoah Valley SD		
Printed 6/1/2023 9:05:07 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	49,530	
8519 Title V - Flexibility and Accountability	25,825	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,527,146	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	70,782	
8751 ARP ESSER Learning Loss	80,626	
8755 ARP ESSER Emergency Relief for Other Educational Entities	4,163	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000	
REVENUE FROM FEDERAL SOURCES	\$2,693,720	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,904,021	

Act 1 Index (current): 6.5%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	4	
Approx. Tax Revenue from RE Taxes:	\$3,502,286	
Amount of Tax Relief for Homestead Exclusions	<u>\$396,208</u>	
Total Approx. Tax Revenue:	\$3,898,494	
Approx. Tax Levy for Tax Rate Calculation:	\$4,348,409	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$76,111,505	\$76,111,505
b. Real Estate Mills	56.9750	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$152,403,245	\$152,403,245
d. Assessed Value	\$76,321,310	\$76,321,310
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,336,453	\$4,336,453
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,336,453	\$4,336,453
(f Total * g)		
i. Base Mills Subject to Index	56.9750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.61610%	88.61610%
k. Tax Levy Needed	\$4,348,409	\$4,348,409
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	56.9750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,348,407	\$4,348,407
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,952,199
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,502,285
(n * Est. Pct. Collection)		



Act 1 Index (current):	6.5%		
Calculation Method:		Revenue	
Number of Decimals For Tax Rate Calculation:		4	
Approx. Tax Revenue from RE Taxes:		\$3,502,286	
Amount of Tax Relief for Homestead Exclusions		<u>\$396,208</u>	
Total Approx. Tax Revenue:		\$3,898,494	
Approx. Tax Levy for Tax Rate Calculation:		\$4,348,409	
		Schuylkill	Total

Index Maximums			
	p. Maximum Mills Based On Index	60.6783	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$4,631,047	\$4,631,047
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u. Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$3,980.00	
V.	Number of Homestead/Farmstead Properties	1755	1755
	Median Assessed Value of Homestead Properties		\$10,795

Act 1 Index (current): 6.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$3,502,286
Amount of Tax Relief for Homestead Exclusions	<u>\$396,208</u>
Total Approx. Tax Revenue:	\$3,898,494
Approx. Tax Levy for Tax Rate Calculation:	\$4,348,409
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$396,208	Lowering RE Tax Rate	\$396,208
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$396,208

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Schuylkill	76,321,310	56.9750	4,348,407				88.61610%		
<b>Totals:</b>	<b>76,321,310</b>		<b>4,348,407</b>	-	396,208	=	3,952,199	X	88.61610% = 3,502,285
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					8,000
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		15,365		8,000
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		8,700		8,700
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>24,065</b>		<b>16,700</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%		650,000		650,000
6152	Current Act 511 Occupation Taxes			50.0000	0.000		153,650		70,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		26,000		26,000
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>829,650</b>		<b>746,000</b>
<b>Total Act 511, Current Taxes</b>									<b>762,700</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>152,403,245</b>	<b>X</b>	<b>12</b>		<b>1,828,839</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> Schuylkill	56.9750	56.9750	0.00%	Yes	6.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6152	Current Act 511 Occupation Taxes	50.0000	50.0000	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,737,600
1200 Special Programs - Elementary / Secondary	5,343,574
1300 Vocational Education	607,159
1400 Other Instructional Programs - Elementary / Secondary	110,474
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	379,720
<b>Total Instruction</b>	<b>\$15,186,527</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	826,799
2200 Support Services - Instructional Staff	317,801
2300 Support Services - Administration	1,311,479
2400 Support Services - Pupil Health	327,835
2500 Support Services - Business	516,208
2600 Operation and Maintenance of Plant Services	2,669,405
2700 Student Transportation Services	689,873
2800 Support Services - Central	310,832
<b>Total Support Services</b>	<b>\$6,970,232</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	467,478
3300 Community Services	2,474
<b>Total Operation of Non-Instructional Services</b>	<b>\$469,952</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,402,915
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,402,915</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,039,626</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	4,018,335
200 Personnel Services - Employee Benefits	3,119,379
300 Purchased Professional and Technical Services	403,375
500 Other Purchased Services	701,166
600 Supplies	494,695
800 Other Objects	650
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,737,600</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,844,367
200 Personnel Services - Employee Benefits	1,632,286
300 Purchased Professional and Technical Services	635,659
500 Other Purchased Services	1,220,281
600 Supplies	10,471
800 Other Objects	510
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,343,574</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	117,090
200 Personnel Services - Employee Benefits	91,695
500 Other Purchased Services	393,067
600 Supplies	5,307
<b>Total Vocational Education</b>	<b>\$607,159</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,820
200 Personnel Services - Employee Benefits	11,523
500 Other Purchased Services	54,960
600 Supplies	12,934
700 Property	4,237
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$110,474</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
500 Other Purchased Services	8,000
<b>Total Nonpublic School Programs</b>	<b>\$8,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	210,270
200 Personnel Services - Employee Benefits	162,509
600 Supplies	6,941
<b>Total Pre-Kindergarten</b>	<b>\$379,720</b>
<b>Total Instruction</b>	<b>\$15,186,527</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	444,713
200 Personnel Services - Employee Benefits	358,142

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	13,306
600	Supplies	10,488
800	Other Objects	150
<b>Total Support Services - Students</b>		<b>\$826,799</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	129,975
200	Personnel Services - Employee Benefits	151,760
300	Purchased Professional and Technical Services	29,700
500	Other Purchased Services	5,024
600	Supplies	737
800	Other Objects	605
<b>Total Support Services - Instructional Staff</b>		<b>\$317,801</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	686,509
200	Personnel Services - Employee Benefits	495,277
300	Purchased Professional and Technical Services	79,530
500	Other Purchased Services	24,209
600	Supplies	16,049
800	Other Objects	9,905
<b>Total Support Services - Administration</b>		<b>\$1,311,479</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	180,485
200	Personnel Services - Employee Benefits	139,872
300	Purchased Professional and Technical Services	250
400	Purchased Property Services	4,392
500	Other Purchased Services	250
600	Supplies	2,256
800	Other Objects	330
<b>Total Support Services - Pupil Health</b>		<b>\$327,835</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	262,350
200	Personnel Services - Employee Benefits	180,798
300	Purchased Professional and Technical Services	21,525
500	Other Purchased Services	46,835
600	Supplies	2,000
700	Property	1,500
800	Other Objects	1,200
<b>Total Support Services - Business</b>		<b>\$516,208</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	662,401
200	Personnel Services - Employee Benefits	575,125
300	Purchased Professional and Technical Services	3,500
400	Purchased Property Services	167,913
500	Other Purchased Services	67,262
600	Supplies	203,564

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<u>Description</u>	<u>Amount</u>
700 Property	989,640
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,669,405</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	280,150
200 Personnel Services - Employee Benefits	160,746
300 Purchased Professional and Technical Services	7,959
400 Purchased Property Services	14,184
500 Other Purchased Services	104,134
600 Supplies	48,700
700 Property	74,000
<b>Total Student Transportation Services</b>	<b>\$689,873</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	93,879
200 Personnel Services - Employee Benefits	83,075
300 Purchased Professional and Technical Services	26,178
500 Other Purchased Services	1,700
600 Supplies	106,000
<b>Total Support Services - Central</b>	<b>\$310,832</b>
<b>Total Support Services</b>	<b>\$6,970,232</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	231,271
200 Personnel Services - Employee Benefits	51,576
300 Purchased Professional and Technical Services	40,100
400 Purchased Property Services	10,862
500 Other Purchased Services	13,544
600 Supplies	51,053
700 Property	60,777
800 Other Objects	8,295
<b>Total Student Activities</b>	<b>\$467,478</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	474
800 Other Objects	2,000
<b>Total Community Services</b>	<b>\$2,474</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$469,952</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	10,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$10,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	237,442



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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,165,473
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,402,915</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,402,915</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,039,626</b>

LEA : 129547203     Shenandoah Valley SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,077,162	9,941,556
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	418,562	438,562
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 Cash and Short-Term Investments	\$10,495,724	\$10,380,118

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,495,724	\$10,380,118

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,769,275	7,594,649
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	272,160	282,160
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,623,001	2,723,001
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,664,436</b>	<b>\$10,599,810</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>\$11,664,436</b>	<b>\$10,599,810</b>



<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	\$11,664,436	\$10,599,810

Account Description	Amounts
0810 Nonspendable Fund Balance	681,429
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,368,000
0840 Assigned Fund Balance	904,167
0850 Unassigned Fund Balance	1,767,039
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,039,206
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,720,635