

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Wendy Hoot

President of the Board - Original Signature Required

6-13-23

Date

Brian A Manning

Secretary of the Board - Original Signature Required

6-13-23

Date

Brian A Manning

Chief School Administrator - Original Signature Required

6-13-23

Date

Brian A Manning

Contact Person

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Extn :

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shikellamy SD	COUNTY : Northumberland	AUN : 116496603
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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	\$54772701
Ending Unassigned Fund Balance	\$3525866
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.43%

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 8/11/23
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DUE DATE: AUGUST 15, 2023

# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shikellamy SD	County : Northumberland	AUN Number : 116496603
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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  Wendy K. Wiest	DATE  6-13-23
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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	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$287,760.00 Function 2200, Object 200: \$363,001.00	Professional Teacher Credit Reimbursement makes object 200 greater than object 100.
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.	Estimated July 1, 2024 Unassigned Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future Salary, Health Care, and/or Retirement Obligations.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	356,917	
0820 Restricted Fund Balance	30,628	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,058,779	
0850 Unassigned Fund Balance	3,494,736	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$10,553,515</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	22,573,867	
7000 Revenue from State Sources	26,129,108	
8000 Revenue from Federal Sources	6,100,856	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$54,803,831</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$65,357,346</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	15,968,955
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6120 Current Per Capita Taxes, Section 679	46,035
6140 Current Act 511 Taxes - Flat Rate Assessments	46,035
6150 Current Act 511 Taxes - Proportional Assessments	3,893,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,356,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	67,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	700,142
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	165,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$22,573,867</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,135,648
7112 Basic Education Funding-Social Security	818,200
7160 Tuition for Orphans Subsidy	106,000
7250 Migratory Children	1,200
7271 Special Education funds for School-Aged Pupils	2,558,919
7311 Pupil Transportation Subsidy	1,188,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,495
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	539,266
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,128,313
7505 Ready to Learn Block Grant	530,067
7820 State Share of Retirement Contributions	4,030,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$26,129,108</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	54,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	965,965
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	109,764

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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8516 Title III - Language Instruction for English Learners and Immigrant Students	23,282
8517 Title IV - 21st Century Schools	918,138
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,713,612
8751 ARP ESSER Learning Loss	101,083
8754 ARP ESSER Homeless Children and Youth Funds	43,124
8755 ARP ESSER Emergency Relief for Other Educational Entities	21,888
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$6,100,856</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>54,803,831</b>

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,968,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,128,313</u>	
Total Approx. Tax Revenue:	\$17,097,268	
Approx. Tax Levy for Tax Rate Calculation:	\$18,116,563	
	Northumberland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$190,627,950	\$190,627,950
b. Real Estate Mills	96.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$980,462,272	\$980,462,272
d. Assessed Value	\$187,736,400	\$187,736,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$18,395,597	\$18,395,597
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$18,395,597	\$18,395,597
(f Total * g)		
i. Base Mills Subject to Index	96.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$18,116,563	\$18,116,563
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	96.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,116,563	\$18,116,563
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,988,250
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,968,955
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,968,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,128,313</u>	
Total Approx. Tax Revenue:	\$17,097,268	
Approx. Tax Levy for Tax Rate Calculation:	\$18,116,563	
	Northumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	102.1935	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,185,440	\$19,185,440
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,307.00	
Number of Homestead/Farmstead Properties	5082	5082
Median Assessed Value of Homestead Properties		\$17,560

Act 1 Index (current): 5.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$15,968,955
Amount of Tax Relief for Homestead Exclusions	<u>\$1,128,313</u>
Total Approx. Tax Revenue:	\$17,097,268
Approx. Tax Levy for Tax Rate Calculation:	\$18,116,563

NorthumberlandTotal

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,128,313	Lowering RE Tax Rate	\$0	\$1,128,313
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,128,313

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>		
Northumberland	187,736,400	96.5000	18,116,563				94.00000%		
<b>Totals:</b>	<b>187,736,400</b>		<b>18,116,563</b>	-	1,128,313	=	16,988,250	X	94.00000% = 15,968,955
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					46,035
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	61,225	46,035		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>61,225</b>	<b>46,035</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%	2,350,000	2,350,000		
6152	Current Act 511 Occupation Taxes			428.0000	0.000	1,969,763	1,300,700		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	243,000	243,000		
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>4,562,763</b>	<b>3,893,700</b>		
<b>Total Act 511, Current Taxes</b>							<b>3,939,735</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>980,462,272</b>	<b>X</b>	<b>12</b>	<b>11,765,547</b>		
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>		

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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> Northumberland	96.5000	96.5000	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes	428.0000	428.0000	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,133,549
1200 Special Programs - Elementary / Secondary	8,663,451
1300 Vocational Education	1,691,158
1400 Other Instructional Programs - Elementary / Secondary	2,703,396
1500 Nonpublic School Programs	31,996
<b>Total Instruction</b>	<b>\$35,223,550</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,755,341
2200 Support Services - Instructional Staff	1,123,094
2300 Support Services - Administration	2,822,021
2400 Support Services - Pupil Health	505,338
2500 Support Services - Business	528,915
2600 Operation and Maintenance of Plant Services	3,698,234
2700 Student Transportation Services	2,044,958
2800 Support Services - Central	188,966
<b>Total Support Services</b>	<b>\$12,666,867</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	647,874
3300 Community Services	65,469
<b>Total Operation of Non-Instructional Services</b>	<b>\$713,343</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,304,383
5200 Interfund Transfers - Out	2,864,558
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,168,941</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$54,772,701</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	11,546,574
200 Personnel Services - Employee Benefits	8,575,983
300 Purchased Professional and Technical Services	526,461
400 Purchased Property Services	80,835
500 Other Purchased Services	25,576
600 Supplies	1,374,083
700 Property	3,300
800 Other Objects	737
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,133,549</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,406,650
200 Personnel Services - Employee Benefits	1,746,647
300 Purchased Professional and Technical Services	1,197,565
500 Other Purchased Services	3,196,125
600 Supplies	115,513
800 Other Objects	951
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,663,451</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	222,656
200 Personnel Services - Employee Benefits	175,977
300 Purchased Professional and Technical Services	550
500 Other Purchased Services	1,280,371
600 Supplies	11,404
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$1,691,158</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	222,632
200 Personnel Services - Employee Benefits	129,349
300 Purchased Professional and Technical Services	184,843
500 Other Purchased Services	2,160,400
600 Supplies	6,172
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,703,396</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	25,358
600 Supplies	6,638
<b>Total Nonpublic School Programs</b>	<b>\$31,996</b>
<b>Total Instruction</b>	<b>\$35,223,550</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	981,154
200 Personnel Services - Employee Benefits	700,484
300 Purchased Professional and Technical Services	49,561

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,825
600 Supplies	13,680
800 Other Objects	637
<b>Total Support Services - Students</b>	<b>\$1,755,341</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	287,760
200 Personnel Services - Employee Benefits	363,001
300 Purchased Professional and Technical Services	348,648
400 Purchased Property Services	22,000
500 Other Purchased Services	10,835
600 Supplies	79,326
700 Property	10,000
800 Other Objects	1,524
<b>Total Support Services - Instructional Staff</b>	<b>\$1,123,094</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,308,426
200 Personnel Services - Employee Benefits	791,936
300 Purchased Professional and Technical Services	460,313
400 Purchased Property Services	103,804
500 Other Purchased Services	60,050
600 Supplies	71,942
800 Other Objects	25,550
<b>Total Support Services - Administration</b>	<b>\$2,822,021</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	266,723
200 Personnel Services - Employee Benefits	215,090
300 Purchased Professional and Technical Services	10,775
500 Other Purchased Services	3,300
600 Supplies	8,040
800 Other Objects	1,410
<b>Total Support Services - Pupil Health</b>	<b>\$505,338</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	270,015
200 Personnel Services - Employee Benefits	221,187
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	5,400
500 Other Purchased Services	14,363
600 Supplies	9,700
800 Other Objects	750
<b>Total Support Services - Business</b>	<b>\$528,915</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,181,349
200 Personnel Services - Employee Benefits	943,705
300 Purchased Professional and Technical Services	236,086
400 Purchased Property Services	714,769

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	184,225
600 Supplies	437,850
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,698,234</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	853
300 Purchased Professional and Technical Services	4,650
400 Purchased Property Services	4,015
500 Other Purchased Services	2,030,940
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$2,044,958</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	66,943
200 Personnel Services - Employee Benefits	58,023
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	500
600 Supplies	1,500
<b>Total Support Services - Central</b>	<b>\$188,966</b>
<b>Total Support Services</b>	<b>\$12,666,867</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	214,634
200 Personnel Services - Employee Benefits	79,481
300 Purchased Professional and Technical Services	144,321
400 Purchased Property Services	12,100
500 Other Purchased Services	94,735
600 Supplies	92,828
700 Property	5,000
800 Other Objects	4,775
<b>Total Student Activities</b>	<b>\$647,874</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	13,900
200 Personnel Services - Employee Benefits	3,517
300 Purchased Professional and Technical Services	22,000
600 Supplies	21,052
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$65,469</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$713,343</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	532,383
900 Other Uses of Funds	2,772,000



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<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,304,383
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,864,558
Total Interfund Transfers - Out	\$2,864,558
Total Other Expenditures and Financing Uses	\$6,168,941
TOTAL EXPENDITURES	\$54,772,701

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,450,000	2,250,000
Other Capital Projects Fund	40,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	200,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$9,720,000	\$12,480,000

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	\$9,720,000	\$12,480,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	29,643,737	26,339,354
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	200,859	
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$38,044,596</b>	<b>\$35,439,354</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>		

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<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>		

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<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>		

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<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>		

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<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>\$38,044,596</b>	<b>\$35,439,354</b>



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<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	\$38,044,596	\$35,439,354

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Account Description	Amounts
0810 Nonspendable Fund Balance	356,917
0820 Restricted Fund Balance	30,628
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,058,779
0850 Unassigned Fund Balance	3,525,866
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,584,645
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,972,190