

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/07/2023



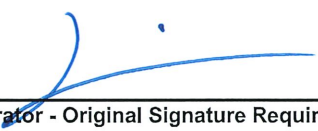
President of the Board - Original Signature Required

Date 6/7/2023



Secretary of the Board - Original Signature Required

Date 6/7/2023



Chief School Administrator - Original Signature Required

Date 6/7/2023

Brad Howe

Contact Person

(814)669-9150 Extn :4804
Telephone Extension

bhowe@jvsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Juniata Valley SD	COUNTY : Huntingdon	AUN : 111312804
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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	\$14737501
Ending Unassigned Fund Balance	\$1040498
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.06%

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 6/5/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Juniata Valley SD	County : Huntingdon	AUN Number : 111312804
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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 May 19, 2023
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$25,524.21 C x 2%: \$13,695.06</p>	<p>The difference in values is the result of 135 eligible properties having Assessed Values less than the calculated Exclusion Amount. We reallocated \$22,765.02 of excess Homestead/Farmstead exclusions among the remaining 1,399 eligible properties.</p>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$7,000.00 . Provide a justification.</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$7,000.00</p>	<p>This amount represents budgeted expenditures for Object 240-Tuition Reimbursements. Since these expenditures may only be reported under specific functions, I am not able to place the benefits under the Function Code used for the employees' salaries.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The Budgetary Reserve is maintained for unexpected rate increases, unanticipated expenditures, etc.</p>
8080	<p>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.</p>	<p>The Unassigned Fund Balance is maintained to provide funds for general use, especially in the event of a state budget impasse.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Committed Fund Balance is designated for emergency capital repairs and anticipated continued increases in PSERS contributions.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Assigned Fund Balance is designated for future energy efficiency enhancements, building security additions, technology infrastructure improvements, and building renovations.</p>

<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	129,329
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	4,021,619
0850 Unassigned Fund Balance	1,098,707
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,720,326</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,668,763
7000 Revenue from State Sources	9,074,131
8000 Revenue from Federal Sources	983,890
9000 Other Financing Sources	21,318
Total Estimated Revenues And Other Financing Sources	<u>\$14,748,102</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,468,428</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,628,719
6113 Public Utility Realty Taxes	4,097
6114 Payments in Lieu of Current Taxes - State / Local	36,776
6120 Current Per Capita Taxes, Section 679	13,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	730,828
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	624,222
6400 Delinquencies on Taxes Levied / Assessed by the LEA	276,611
6500 Earnings on Investments	143,810
6700 Revenues from LEA Activities	31,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	136,000
6910 Rentals	700
6920 Contributions and Donations from Private Sources	2,500
6960 Services Provided Other Local Governmental Units / LEAs	6,500
6990 Refunds and Other Miscellaneous Revenue	20,800

REVENUE FROM LOCAL SOURCES \$4,668,763

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,605,755
7112 Basic Education Funding-Social Security	257,960
7160 Tuition for Orphans Subsidy	46,500
7220 Vocational Education	88,375
7271 Special Education funds for School-Aged Pupils	627,821
7311 Pupil Transportation Subsidy	520,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,491
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,600
7340 State Property Tax Reduction Allocation	264,753
7360 Safe Schools	209,611
7505 Ready to Learn Block Grant	142,555
7820 State Share of Retirement Contributions	1,101,210

REVENUE FROM STATE SOURCES \$9,074,131

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	235,460
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,717

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 Title IV - 21st Century Schools	15,945
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	624,768
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$983,890
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	21,318
OTHER FINANCING SOURCES	\$21,318
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,748,102

Act 1 Index (current): 5.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$2,628,719

Amount of Tax Relief for Homestead Exclusions \$684,753

Total Approx. Tax Revenue: \$3,313,472

Approx. Tax Levy for Tax Rate Calculation: \$3,573,455

	Huntingdon	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$68,357,280	\$68,357,280
b. Real Estate Mills	51.3500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$300,251,769	\$300,251,769
d. Assessed Value	\$69,590,160	\$69,590,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,510,146	\$3,510,146
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,510,146	\$3,510,146
(f Total * g)		
i. Base Mills Subject to Index	51.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$3,573,455	\$3,573,455
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	51.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,573,455	\$3,573,455
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,888,702
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,628,719
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,628,719	
Amount of Tax Relief for Homestead Exclusions	<u>\$684,753</u>	
Total Approx. Tax Revenue:	\$3,313,472	
Approx. Tax Levy for Tax Rate Calculation:	\$3,573,455	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.3283	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,780,715	\$3,780,715
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	\$9,017.00	
Number of Homestead/Farmstead Properties	1534	1534
Median Assessed Value of Homestead Properties		\$26,240

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,628,719
Amount of Tax Relief for Homestead Exclusions	<u>\$684,753</u>
Total Approx. Tax Revenue:	\$3,313,472
Approx. Tax Levy for Tax Rate Calculation:	\$3,573,455

Huntingdon		Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$420,000	Lowering RE Tax Rate	\$0	\$420,000
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$264,753	Lowering RE Tax Rate	\$0	\$264,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$684,753

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Huntingdon	69,590,160	51.3500	3,573,455			91.00000%	
Totals:	69,590,160		3,573,455	684,753	2,888,702	91.00000%	2,628,719

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,000
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.700%	0.000%	769,293	730,828
Total Current Taxpayer Relief Taxes – Proportional Assessments			769,293	730,828
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	13,500	13,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			13,500	13,000
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	0.550%	0.000%	604,445	574,222
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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			654,445	624,222
Total Act 511, Current Taxes				637,222
Act 511 Tax Limit -->		300,251,769 X	12	3,603,021
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Huntingdon	51.3500	51.3500	0.00%	Yes	5.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6131	Current Act 1 Earned Income Taxes <u>Current Act 511 Taxes – Flat Rate Assessments</u>	0.700%	0.700%	0.00%	Yes	5.8%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6151	Current Act 511 Earned Income Taxes	0.550%	0.550%	0.00%	Yes	5.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,484,064
1200 Special Programs - Elementary / Secondary	2,293,080
1300 Vocational Education	684,998
1400 Other Instructional Programs - Elementary / Secondary	80,076
Total Instruction	\$8,542,218
2000 Support Services	
2100 Support Services - Students	428,206
2200 Support Services - Instructional Staff	705,724
2300 Support Services - Administration	1,208,413
2400 Support Services - Pupil Health	118,709
2500 Support Services - Business	177,484
2600 Operation and Maintenance of Plant Services	1,176,565
2700 Student Transportation Services	759,390
2800 Support Services - Central	11,350
Total Support Services	\$4,585,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	438,290
Total Operation of Non-Instructional Services	\$438,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,074,844
5200 Interfund Transfers - Out	56,909
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,181,753
Total Estimated Expenditures and Other Financing Uses	\$14,748,102

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,955,942
200 Personnel Services - Employee Benefits	1,971,459
300 Purchased Professional and Technical Services	124,367
400 Purchased Property Services	4,608
500 Other Purchased Services	155,919
600 Supplies	271,769
Total Regular Programs - Elementary / Secondary	\$5,484,064
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	908,676
200 Personnel Services - Employee Benefits	788,896
300 Purchased Professional and Technical Services	324,427
500 Other Purchased Services	209,981
600 Supplies	21,100
700 Property	40,000
Total Special Programs - Elementary / Secondary	\$2,293,080
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	179,996
200 Personnel Services - Employee Benefits	129,075
500 Other Purchased Services	368,877
600 Supplies	6,850
800 Other Objects	200
Total Vocational Education	\$684,998
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	41,988
200 Personnel Services - Employee Benefits	17,938
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	100
600 Supplies	50
Total Other Instructional Programs - Elementary / Secondary	\$80,076
Total Instruction	\$8,542,218
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	222,825
200 Personnel Services - Employee Benefits	139,436
300 Purchased Professional and Technical Services	58,840
500 Other Purchased Services	450
600 Supplies	6,655
Total Support Services - Students	\$428,206
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	323,110
200 Personnel Services - Employee Benefits	244,673
300 Purchased Professional and Technical Services	22,450

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,800
600 Supplies	105,691
Total Support Services - Instructional Staff	\$705,724
2300 Support Services - Administration	
100 Personnel Services - Salaries	617,084
200 Personnel Services - Employee Benefits	372,847
300 Purchased Professional and Technical Services	103,474
400 Purchased Property Services	350
500 Other Purchased Services	96,158
600 Supplies	13,500
800 Other Objects	5,000
Total Support Services - Administration	\$1,208,413
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	62,568
200 Personnel Services - Employee Benefits	45,541
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	300
600 Supplies	2,000
700 Property	3,700
Total Support Services - Pupil Health	\$118,709
2500 Support Services - Business	
100 Personnel Services - Salaries	105,902
200 Personnel Services - Employee Benefits	70,657
500 Other Purchased Services	500
800 Other Objects	425
Total Support Services - Business	\$177,484
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	359,863
200 Personnel Services - Employee Benefits	217,612
300 Purchased Professional and Technical Services	3,600
400 Purchased Property Services	78,300
500 Other Purchased Services	13,100
600 Supplies	494,090
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,176,565
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	747,500
600 Supplies	9,890
Total Student Transportation Services	\$759,390
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	7,000
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	350

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$11,350
Total Support Services	\$4,585,841
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	185,013
200 Personnel Services - Employee Benefits	56,832
300 Purchased Professional and Technical Services	74,035
500 Other Purchased Services	55,700
600 Supplies	53,410
700 Property	1,850
800 Other Objects	11,450
Total Student Activities	\$438,290
Total Operation of Non-Instructional Services	\$438,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	93,895
900 Other Uses of Funds	980,949
Total Debt Service / Other Expenditures and Financing Uses	\$1,074,844
5200 Interfund Transfers - Out	
900 Other Uses of Funds	56,909
Total Interfund Transfers - Out	\$56,909
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,181,753
TOTAL EXPENDITURES	\$14,748,102

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,750,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	474,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	20,000
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		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,264,000	\$6,020,000
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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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,264,000	\$6,020,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	6,534,617	5,558,638
0530 Lease and Other Right To Use Obligations	23,451	18,481
0540 Accumulated Compensated Absences	360,000	380,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	899,271	800,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$7,817,339	\$6,757,119
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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		
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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		
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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		
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$7,817,339	\$6,757,119

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$7,817,339	\$6,757,119
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Account Description	Amounts
0810 Nonspendable Fund Balance	129,329
0820 Restricted Fund Balance	
0830 Committed Fund Balance	600,000
0840 Assigned Fund Balance	4,021,619
0850 Unassigned Fund Balance	1,098,707
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,720,326
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,899,655