

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

06/12/2023  
Date



Secretary of the Board - Original Signature Required

06/12/2023  
Date



Chief School Administrator - Original Signature Required

6/13/2023  
Date

Kathy S VanSchaick

Contact Person

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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 : Northern Tioga SD	COUNTY : Tioga	AUN : 117596003
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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	\$41519972
Ending Unassigned Fund Balance	\$1483925
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.57%

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 <i>Miana L. Barnes</i>	DATE <i>6/13/2023</i>
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DUE DATE: AUGUST 15, 2023

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

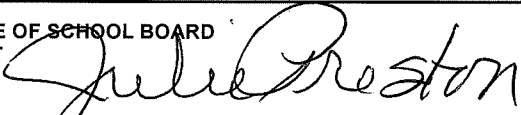
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northern Tioga SD	<b>County :</b> Tioga	<b>AUN Number :</b> 117596003
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/08/2023
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$2,017.00 Function 2800, Object 200: \$14,645.00	Tuition for Administrators and Certified Support Professionals are included in object code 240
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Retirement Reserve \$2,492,340; Pandemic Reserve \$850,000; GASB Reserve \$600,000; Insurance Reserve \$840,000; Special Education Reserve \$811,309; Capital/PlanCon Reserve \$2,850,951; Board Initiative Reserve \$150,000; Technology Reserve \$1,000,00;

ITEM

AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

9,104,731

0850 Unassigned Fund Balance

3,497,782

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$12,602,513

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

13,795,918

7000 Revenue from State Sources

23,591,246

8000 Revenue from Federal Sources

1,428,924

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$38,816,088

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$51,418,601

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,137,264
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	19,876
6150 Current Act 511 Taxes - Proportional Assessments	2,630,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6700 Revenues from LEA Activities	254,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	435,103
6910 Rentals	4,400
6960 Services Provided Other Local Governmental Units / LEAs	6,275
6990 Refunds and Other Miscellaneous Revenue	181,000

**REVENUE FROM LOCAL SOURCES \$13,795,918**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	14,248,329
7112 Basic Education Funding-Social Security	770,556
7160 Tuition for Orphans Subsidy	5,000
7220 Vocational Education	84,211
7240 Driver Education - Student	2,200
7271 Special Education funds for School-Aged Pupils	1,953,799
7311 Pupil Transportation Subsidy	1,511,080
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	229,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	600,319
7505 Ready to Learn Block Grant	446,252
7820 State Share of Retirement Contributions	3,700,000

**REVENUE FROM STATE SOURCES \$23,591,246**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	806,329
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	90,572
8517 Title IV - 21st Century Schools	163,112
8519 Title V - Flexibility and Accountability	19,982
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	203,851

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8753 ARP ESSER Afterschool Programs	29,078
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	116,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,428,924</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,816,088</b>

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$9,137,264</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$600,319</u></b>
Total Approx. Tax Revenue:	<b>\$9,737,583</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$10,778,820</b>

Tioga

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$543,935,745	\$543,935,745
b. Real Estate Mills	19.1974	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$765,925,253	\$765,925,253
d. Assessed Value	\$544,005,701	\$544,005,701
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$10,442,152	\$10,442,152
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$10,442,152	\$10,442,152
(f Total * g)		
i. Base Mills Subject to Index	19.1974	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	89.77023%	89.77023%
k. Tax Levy Needed	\$10,778,820	\$10,778,820
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>19.8138</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,778,820	\$10,778,820
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,178,501
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,137,264
(n * Est. Pct. Collection)		



Act 1 Index (current): 6.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,137,264</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$600,319</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,737,583</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,778,820</b>	
	<b>Tioga</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3684	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,080,526	\$11,080,526
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,315.00	
Number of Homestead/Farmstead Properties	3300	3300
Median Assessed Value of Homestead Properties		\$70,900

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Act 1 Index (current): 6.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,137,264</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$600,319</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,737,583</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,778,820</b>
	<b>Tioga</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$600,319	Lowering RE Tax Rate	\$0		\$600,319
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$600,319</b>

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>
Tioga	544,005,701	19.8138	10,778,820			89.77023%	
<b>Totals:</b>	<b>544,005,701</b>		<b>10,778,820</b>	<b>600,319</b>	<b>10,178,501</b>	<b>89.77023%</b>	<b>9,137,264</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,876
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 19,876 19,876**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.200%	0.000%	2,400,000	2,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,630,000 2,630,000**

**Total Act 511, Current Taxes 2,649,876**

<b>Act 511 Tax Limit --&gt;</b>	<b>765,925,253</b>	<b>12</b>	<b>9,191,103</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Tioga	19.1974	19.8138	3.22%	Yes	6.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%			
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	6.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,868,374
1200 Special Programs - Elementary / Secondary	6,162,805
1300 Vocational Education	251,320
1400 Other Instructional Programs - Elementary / Secondary	144,282
<b>Total Instruction</b>	<b>\$25,426,781</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,369,402
2200 Support Services - Instructional Staff	1,591,644
2300 Support Services - Administration	2,331,706
2400 Support Services - Pupil Health	447,175
2500 Support Services - Business	451,809
2600 Operation and Maintenance of Plant Services	3,316,238
2700 Student Transportation Services	2,286,805
2800 Support Services - Central	105,532
2900 Other Support Services	2,500
<b>Total Support Services</b>	<b>\$11,902,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	732,848
3300 Community Services	32,816
<b>Total Operation of Non-Instructional Services</b>	<b>\$765,664</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	290,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$290,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,781,364
5300 Transfers Out to Component Units/Primary Governments	525,500
5900 Budgetary Reserve	827,852
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,134,716</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$41,519,972</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,245,769
200 Personnel Services - Employee Benefits	6,555,496
300 Purchased Professional and Technical Services	89,898
400 Purchased Property Services	69,600
500 Other Purchased Services	2,193,816
600 Supplies	567,434
700 Property	145,756
800 Other Objects	605
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,868,374</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,926,513
200 Personnel Services - Employee Benefits	2,589,258
300 Purchased Professional and Technical Services	251,000
400 Purchased Property Services	3,956
500 Other Purchased Services	360,150
600 Supplies	31,928
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,162,805</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	139,197
200 Personnel Services - Employee Benefits	106,073
400 Purchased Property Services	450
500 Other Purchased Services	2,300
600 Supplies	3,300
<b>Total Vocational Education</b>	<b>\$251,320</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	50,687
200 Personnel Services - Employee Benefits	28,787
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	11,600
500 Other Purchased Services	35,450
600 Supplies	2,758
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$144,282</b>
<b>Total Instruction</b>	<b>\$25,426,781</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	772,980
200 Personnel Services - Employee Benefits	536,995
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	2,500
500 Other Purchased Services	11,874
600 Supplies	19,703
800 Other Objects	1,850

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,369,402</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	677,636
200 Personnel Services - Employee Benefits	572,995
300 Purchased Professional and Technical Services	98,458
400 Purchased Property Services	16,940
500 Other Purchased Services	35,947
600 Supplies	187,749
800 Other Objects	1,919
<b>Total Support Services - Instructional Staff</b>	<b>\$1,591,644</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,156,686
200 Personnel Services - Employee Benefits	806,106
300 Purchased Professional and Technical Services	149,950
400 Purchased Property Services	42,229
500 Other Purchased Services	112,203
600 Supplies	47,532
800 Other Objects	17,000
<b>Total Support Services - Administration</b>	<b>\$2,331,706</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	217,671
200 Personnel Services - Employee Benefits	208,763
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	11,141
<b>Total Support Services - Pupil Health</b>	<b>\$447,175</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	232,590
200 Personnel Services - Employee Benefits	175,785
300 Purchased Professional and Technical Services	12,925
400 Purchased Property Services	4,529
500 Other Purchased Services	11,800
600 Supplies	8,480
700 Property	5,000
800 Other Objects	700
<b>Total Support Services - Business</b>	<b>\$451,809</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	982,060
200 Personnel Services - Employee Benefits	751,602
300 Purchased Professional and Technical Services	136,048
400 Purchased Property Services	371,229
500 Other Purchased Services	169,800
600 Supplies	692,249
700 Property	213,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,316,238</b>
<b>2700 Student Transportation Services</b>	
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	2,500
500 Other Purchased Services	2,276,505
600 Supplies	4,800
<b>Total Student Transportation Services</b>	<b>\$2,286,805</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	2,017
200 Personnel Services - Employee Benefits	14,645
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	11,800
600 Supplies	67,570
<b>Total Support Services - Central</b>	<b>\$105,532</b>
<b>2900 Other Support Services</b>	
400 Purchased Property Services	2,500
<b>Total Other Support Services</b>	<b>\$2,500</b>
<b>Total Support Services</b>	<b>\$11,902,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	344,538
200 Personnel Services - Employee Benefits	101,673
300 Purchased Professional and Technical Services	27,810
400 Purchased Property Services	4,000
500 Other Purchased Services	149,300
600 Supplies	90,580
700 Property	5,300
800 Other Objects	9,647
<b>Total Student Activities</b>	<b>\$732,848</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,313
500 Other Purchased Services	3,000
600 Supplies	15,503
<b>Total Community Services</b>	<b>\$32,816</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$765,664</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	105,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$290,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$290,000</b>



<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,781,364
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,781,364</b>
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>	
900 Other Uses of Funds	525,500
<b>Total Transfers Out to Component Units/Primary Governments</b>	<b>\$525,500</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	827,852
<b>Total Budgetary Reserve</b>	<b>\$827,852</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,134,716</b>
<b>TOTAL EXPENDITURES</b>	<b>\$41,519,972</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	13,380,000	12,880,000
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	1,623,567	1,663,567
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	859,370	859,370
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,862,937</b>	<b>\$15,402,937</b>
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**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	2,000,000	2,000,000
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	3,554,074	2,788,226
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

<b>Total Long-Term Investments</b>	<b>\$5,554,074</b>	<b>\$4,788,226</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$21,417,011</b>	<b>\$20,191,163</b>

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	18,740,000	17,720,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	404,034	515,327
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	212,099	262,100
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$19,356,133</b>	<b>\$18,497,427</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$19,356,133</b>	<b>\$18,497,427</b>
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**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$19,356,133</b>	<b>\$18,497,427</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,414,704
0850 Unassigned Fund Balance	1,483,925
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,898,629</b>
<b>5900 Budgetary Reserve</b>	<b>827,852</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,726,481</b>