

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

President of the Board - Original Signature Required

*Steve Blair*

Date

*6-20-2023*

Secretary of the Board - Original Signature Required

*Crystal M. Walker*

Date

*6/20/2023*

Chief School Administrator - Original Signature Required

Date

*6/20/2023*

Lance Mabus

(570)946-8203

Extn :

Contact Person

Telephone

Extension

mabulanc@sulcosd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Sullivan County SD	COUNTY : Sullivan	AUN : 117576303
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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	\$18507770
Ending Unassigned Fund Balance	\$1572060
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.49%

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 6/20/2023
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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 : Sullivan County SD	County : Sullivan	AUN Number : 117576303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-16-2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is for unexpected or exceptional expenses related to services usually related to our special needs population.
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.	The Estimated Ending Unassigned Fund Balance is the residual amount remaining in unspent accounts after the end of the fiscal year. This Unassigned Fund Balance is the amount required to maintain uninterrupted operation of the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Committed Fund Balance is the amount in a PSERS reserve account that the District utilizes to offset the yearly PSERS increase. This fund is being drawn down using a calculation derived by the increase in PSERS yearly expense.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	372,600
0840 Assigned Fund Balance	352,747
0850 Unassigned Fund Balance	1,437,060
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,162,407</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,891,145
7000 Revenue from State Sources	6,189,050
8000 Revenue from Federal Sources	1,074,828
9000 Other Financing Sources	135,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$18,290,023</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$20,452,430</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	9,205,925
6112 Interim Real Estate Taxes	34,081
6113 Public Utility Realty Taxes	9,100
6114 Payments in Lieu of Current Taxes - State / Local	160,654
6150 Current Act 511 Taxes - Proportional Assessments	674,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,074
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	70,000
6940 Tuition from Patrons	87,700
6990 Refunds and Other Miscellaneous Revenue	251,611

**REVENUE FROM LOCAL SOURCES \$10,891,145**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	3,334,882
7240 Driver Education - Student	1,100
7271 Special Education funds for School-Aged Pupils	456,586
7311 Pupil Transportation Subsidy	547,896
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	43,611
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,220
7340 State Property Tax Reduction Allocation	261,050
7505 Ready to Learn Block Grant	51,245
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,500
7810 State Share of Social Security and Medicare Taxes	265,617
7820 State Share of Retirement Contributions	1,206,343

**REVENUE FROM STATE SOURCES \$6,189,050**

**REVENUE FROM FEDERAL SOURCES**

8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	172,115
8514 Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8517 Title IV - 21st Century Schools	10,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	83,600
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	400,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	94,740
8752 ARP ESSER Summer Programs	19,686
8753 ARP ESSER Afterschool Programs	19,687
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,074,828</b>
<b>OTHER FINANCING SOURCES</b>	
9800 Intrafund Transfers In	135,000
<b>OTHER FINANCING SOURCES</b>	<b>\$135,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,290,023</b>

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,205,925</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$261,050</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$9,466,975</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,850,555</b>	
	<b>Sullivan</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$679,733,460	\$679,733,460
b. Real Estate Mills	13.7900	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$917,698,320	\$917,698,320
d. Assessed Value	\$686,449,820	\$686,449,820
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$9,373,524	\$9,373,524
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,373,524	\$9,373,524
(f Total * g)		
i. Base Mills Subject to Index	13.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$9,850,555	\$9,850,555
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>14.3500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,850,555	\$9,850,555
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,589,505
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,205,925
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$9,205,925	
Amount of Tax Relief for Homestead Exclusions	<u>\$261,050</u>	
Total Approx. Tax Revenue:	\$9,466,975	
Approx. Tax Levy for Tax Rate Calculation:	\$9,850,555	

Sullivan

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.3553	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,854,193	\$9,854,193
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$11,377.00	
Number of Homestead/Farmstead Properties	1615	1615
Median Assessed Value of Homestead Properties		\$94,500

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$9,205,925</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$261,050</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$9,466,975</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,850,555</b>
	<b>Sullivan</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,050	Lowering RE Tax Rate	\$0	\$261,050
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$261,050</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>
Sullivan	686,449,820	14.3500	9,850,555			96.00000%	
<b>Totals:</b>	<b>686,449,820</b>		<b>9,850,555</b>	- 261,050	= 9,589,505	X 96.00000%	= 9,205,925

	<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	\$0.00	\$0.00	0
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 0 0**

	<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	0.500%	0.000%	499,000	499,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 674,000 674,000**

**Total Act 511, Current Taxes 674,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>917,698,320</b>	<b>X</b>	<b>12</b>	<b>11,012,380</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Sullivan	13.7900	14.3500	4.07%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,697,933
1200 Special Programs - Elementary / Secondary	2,627,798
1300 Vocational Education	936,840
1400 Other Instructional Programs - Elementary / Secondary	230,841
<b>Total Instruction</b>	<b>\$10,493,412</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	512,196
2200 Support Services - Instructional Staff	892,055
2300 Support Services - Administration	1,388,316
2400 Support Services - Pupil Health	233,226
2500 Support Services - Business	315,693
2600 Operation and Maintenance of Plant Services	1,426,839
2700 Student Transportation Services	1,306,462
2800 Support Services - Central	331,789
<b>Total Support Services</b>	<b>\$6,406,576</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	608,971
3300 Community Services	449
<b>Total Operation of Non-Instructional Services</b>	<b>\$609,420</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	482,184
5200 Interfund Transfers - Out	252,078
5900 Budgetary Reserve	264,100
<b>Total Other Expenditures and Financing Uses</b>	<b>\$998,362</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,507,770</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,292,503
200 Personnel Services - Employee Benefits	2,492,613
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	27,594
500 Other Purchased Services	514,729
600 Supplies	363,344
800 Other Objects	150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,697,933</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	999,088
200 Personnel Services - Employee Benefits	893,985
300 Purchased Professional and Technical Services	274,045
400 Purchased Property Services	395
500 Other Purchased Services	441,605
600 Supplies	18,200
800 Other Objects	480
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,627,798</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	422,256
200 Personnel Services - Employee Benefits	275,089
400 Purchased Property Services	1,410
500 Other Purchased Services	205,168
600 Supplies	32,917
<b>Total Vocational Education</b>	<b>\$936,840</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	73,601
200 Personnel Services - Employee Benefits	49,572
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	4,900
500 Other Purchased Services	40,440
600 Supplies	2,328
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$230,841</b>
<b>Total Instruction</b>	<b>\$10,493,412</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	213,579
200 Personnel Services - Employee Benefits	154,785
300 Purchased Professional and Technical Services	122,578
400 Purchased Property Services	4,875
500 Other Purchased Services	5,583
600 Supplies	10,746
800 Other Objects	50

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$512,196</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	390,336
200 Personnel Services - Employee Benefits	383,910
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	37,720
500 Other Purchased Services	23,200
600 Supplies	43,110
800 Other Objects	11,279
<b>Total Support Services - Instructional Staff</b>	<b>\$892,055</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	656,418
200 Personnel Services - Employee Benefits	447,394
300 Purchased Professional and Technical Services	93,100
400 Purchased Property Services	69,132
500 Other Purchased Services	78,268
600 Supplies	21,254
800 Other Objects	22,750
<b>Total Support Services - Administration</b>	<b>\$1,388,316</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	118,920
200 Personnel Services - Employee Benefits	98,458
300 Purchased Professional and Technical Services	6,450
400 Purchased Property Services	2,388
500 Other Purchased Services	500
600 Supplies	6,385
800 Other Objects	125
<b>Total Support Services - Pupil Health</b>	<b>\$233,226</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	150,910
200 Personnel Services - Employee Benefits	128,625
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,158
600 Supplies	7,000
800 Other Objects	5,500
<b>Total Support Services - Business</b>	<b>\$315,693</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	407,855
200 Personnel Services - Employee Benefits	402,134
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	228,350
500 Other Purchased Services	46,000
600 Supplies	249,900
800 Other Objects	2,600

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,426,839</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,286,232
600 Supplies	13,380
800 Other Objects	350
<b>Total Student Transportation Services</b>	<b>\$1,306,462</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	109,956
200 Personnel Services - Employee Benefits	58,033
400 Purchased Property Services	61,060
500 Other Purchased Services	56,010
600 Supplies	46,730
<b>Total Support Services - Central</b>	<b>\$331,789</b>
<b>Total Support Services</b>	<b>\$6,406,576</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	260,711
200 Personnel Services - Employee Benefits	137,619
300 Purchased Professional and Technical Services	104,300
500 Other Purchased Services	67,401
600 Supplies	34,720
800 Other Objects	4,220
<b>Total Student Activities</b>	<b>\$608,971</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	400
600 Supplies	49
<b>Total Community Services</b>	<b>\$449</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$609,420</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	190,184
900 Other Uses of Funds	292,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$482,184</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	252,078
<b>Total Interfund Transfers - Out</b>	<b>\$252,078</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	264,100



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$264,100
Total Other Expenditures and Financing Uses	\$998,362
<b>TOTAL EXPENDITURES</b>	<b>\$18,507,770</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	1,490,000	1,573,000
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	262,846	470,046
Other Capital Projects Fund	2,340,104	1,170,052
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,117,950</b>	<b>\$3,238,098</b>
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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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,117,950</b>	<b>\$3,238,098</b>
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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	3,665,000	3,495,000
0520 Extended-Term Financing Agreements Payable	1,170,000	1,120,000
0530 Lease and Other Right To Use Obligations	42,500	33,879
0540 Accumulated Compensated Absences	430,596	388,954
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,308,096</b>	<b>\$5,037,833</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>		

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**

**Total Long-Term Indebtedness**

**\$5,308,096**

**\$5,037,833**



**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>\$5,308,096</b>	<b>\$5,037,833</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	372,600
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,572,060
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,944,660</b>
<b>5900 Budgetary Reserve</b>	<b>264,100</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,208,760</b>