

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

President of the Board - Original Signature Required

*F-533/11576*

Date

*06.13.2023*

Secretary of the Board - Original Signature Required

*Amie Savidge*

Date

*6/13/2023*

Chief School Administrator - Original Signature Required

*[Signature]*

Date

*6-13-23*

Amie Savidge

(717)362-6547

Extn :

Contact Person

Telephone

Extension

savidgea@udasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Dauphin Area SD	COUNTY : Dauphin	AUN : 115229003
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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	\$24238923
Ending Unassigned Fund Balance	\$1795300
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.40%

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 6-13-23
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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> Upper Dauphin Area SD	<b>County :</b> Dauphin	<b>AUN Number :</b> 115229003
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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> 05.09.2023
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$130,825.00 Function 2200, Object 200: \$167,479.00	Benefit structure is more rich than salary schedule for support staff.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$108,462.00 Function 2400, Object 200: \$132,639.00	Benefit structure is more rich than salary schedule for support staff.
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.	Fund balance is within the allowable limits
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is committed between PSERS reserve and capital reserve.

<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	7,827,473
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,763,640
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,591,113</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,072,300
7000 Revenue from State Sources	11,901,838
8000 Revenue from Federal Sources	1,796,445
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,770,583</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$33,361,696</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,827,300
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	6,000

**REVENUE FROM LOCAL SOURCES \$10,072,300**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,647,779
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	203,780
7271 Special Education funds for School-Aged Pupils	978,866
7292 Pre-K Counts	131,250
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	135,089
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	528,013
7505 Ready to Learn Block Grant	202,061
7820 State Share of Retirement Contributions	1,850,000

**REVENUE FROM STATE SOURCES \$11,901,838**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	482,006
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	59,918
8517 Title IV - 21st Century Schools	37,452
8521 Vocational Education - Operating Expenditures	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	530,814

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	646,255
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

**REVENUE FROM FEDERAL SOURCES** **\$1,796,445**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **23,770,583**

Act 1 Index (current): 5.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,827,300</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$528,013</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,355,313</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,937,434</b>

	Dauphin	Total
<hr/>		
<b>2022-23 Data</b>		
a. Assessed Value	\$393,014,340	\$393,014,340
b. Real Estate Mills	19.4438	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$519,787,933	\$519,787,933
d. Assessed Value	\$397,106,000	\$397,106,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$7,641,692	\$7,641,692
(a * b)		
<b>2023-24 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,641,692	\$7,641,692
(f Total * g)		
i. Base Mills Subject to Index	19.4438	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
k. Tax Levy Needed	\$7,937,434	\$7,937,434
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>19.9882</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$7,937,434	\$7,937,434
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,409,421
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,827,300
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,827,300</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$528,013</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,355,313</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,937,434</b>	
	<b>Dauphin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.5326	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,153,619	\$8,153,619
<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	\$10,739.00	
Number of Homestead/Farmstead Properties	2472	2472
Median Assessed Value of Homestead Properties		\$78,800

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Act 1 Index (current): 5.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,827,300</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$528,013</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,355,313</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,937,434</b>

	<b>Dauphin</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$528,013	Lowering RE Tax Rate	\$0	\$528,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$528,013</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>
Dauphin	397,106,000	19.9882	7,937,434			92.14350%	
<b>Totals:</b>	<b>397,106,000</b>		<b>7,937,434</b>	<b>528,013</b>	<b>7,409,421</b>	<b>92.14350%</b>	<b>6,827,300</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>25,000</b>

	<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%	900,000	900,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	780,000	780,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,780,000</b>	<b>1,780,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,805,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>519,787,933</b>	<b>12</b>	<b>6,237,455</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> Dauphin	19.4438	19.9882	2.80%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,445,411
1200 Special Programs - Elementary / Secondary	4,395,378
1300 Vocational Education	792,719
1400 Other Instructional Programs - Elementary / Secondary	127,850
1500 Nonpublic School Programs	21,000
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	153,931
<b>Total Instruction</b>	<b>\$15,993,059</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	749,241
2200 Support Services - Instructional Staff	364,046
2300 Support Services - Administration	1,372,694
2400 Support Services - Pupil Health	247,601
2500 Support Services - Business	331,823
2600 Operation and Maintenance of Plant Services	1,930,849
2700 Student Transportation Services	1,162,000
2800 Support Services - Central	500,840
<b>Total Support Services</b>	<b>\$6,659,094</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	511,017
<b>Total Operation of Non-Instructional Services</b>	<b>\$511,017</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,075,753
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,075,753</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,238,923</b>

## 2023-2024 Final General Fund Budget

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,384,399
200 Personnel Services - Employee Benefits	3,608,815
400 Purchased Property Services	43,535
500 Other Purchased Services	873,520
600 Supplies	505,142
700 Property	30,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,445,411</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,339,875
200 Personnel Services - Employee Benefits	1,127,556
300 Purchased Professional and Technical Services	466,043
500 Other Purchased Services	1,446,854
600 Supplies	15,050
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,395,378</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	362,173
200 Personnel Services - Employee Benefits	280,942
400 Purchased Property Services	500
500 Other Purchased Services	122,032
600 Supplies	23,976
700 Property	3,096
<b>Total Vocational Education</b>	<b>\$792,719</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	88,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$127,850</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	21,000
<b>Total Nonpublic School Programs</b>	<b>\$21,000</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	56,770
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$56,770</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	73,636
200 Personnel Services - Employee Benefits	62,544
600 Supplies	17,751
<b>Total Pre-Kindergarten</b>	<b>\$153,931</b>
<b>Total Instruction</b>	<b>\$15,993,059</b>
<b>2000 Support Services</b>	

2023-2024 Final General Fund Budget

LEA : 115229003 Upper Dauphin Area SD

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	429,381
200 Personnel Services - Employee Benefits	284,935
300 Purchased Professional and Technical Services	19,200
500 Other Purchased Services	1,925
600 Supplies	13,800
<b>Total Support Services - Students</b>	<b>\$749,241</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	130,825
200 Personnel Services - Employee Benefits	167,479
300 Purchased Professional and Technical Services	20,190
500 Other Purchased Services	24,702
600 Supplies	20,850
<b>Total Support Services - Instructional Staff</b>	<b>\$364,046</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	699,501
200 Personnel Services - Employee Benefits	516,393
300 Purchased Professional and Technical Services	85,100
500 Other Purchased Services	49,050
600 Supplies	11,050
800 Other Objects	11,600
<b>Total Support Services - Administration</b>	<b>\$1,372,694</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	108,462
200 Personnel Services - Employee Benefits	132,639
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
<b>Total Support Services - Pupil Health</b>	<b>\$247,601</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	147,805
200 Personnel Services - Employee Benefits	116,520
500 Other Purchased Services	10,800
600 Supplies	53,198
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$331,823</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	523,114
200 Personnel Services - Employee Benefits	460,444
300 Purchased Professional and Technical Services	38,295
400 Purchased Property Services	227,750
500 Other Purchased Services	183,333
600 Supplies	432,753
700 Property	63,600

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,560
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,930,849</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,159,000
600 Supplies	3,000
<b>Total Student Transportation Services</b>	<b>\$1,162,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	79,779
200 Personnel Services - Employee Benefits	45,064
300 Purchased Professional and Technical Services	148,500
500 Other Purchased Services	14,500
600 Supplies	27,897
700 Property	185,100
<b>Total Support Services - Central</b>	<b>\$500,840</b>
<b>Total Support Services</b>	<b>\$6,659,094</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	176,414
200 Personnel Services - Employee Benefits	82,499
300 Purchased Professional and Technical Services	66,118
400 Purchased Property Services	35,001
500 Other Purchased Services	97,027
600 Supplies	44,850
800 Other Objects	9,108
<b>Total Student Activities</b>	<b>\$511,017</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$511,017</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	156,753
900 Other Uses of Funds	919,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,075,753</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,075,753</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,238,923</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	9,300,000	8,800,000
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		
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,300,000</b>	<b>\$8,800,000</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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,300,000</b>	<b>\$8,800,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	7,959,392	6,883,639
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 General Fund</b>	<b>\$7,959,392</b>	<b>\$6,883,639</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**

**\$7,959,392**

**\$6,883,639**

**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>\$7,959,392</b>	<b>\$6,883,639</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,327,473
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,795,300
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,122,773</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,122,773</b>
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