

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



Date

5/16/2023

Secretary of the Board - Original Signature Required



Date

5/16/2023

Chief School Administrator - Original Signature Required



Date

5-16-2023

Contact Person

Telephone

Extn :

Extension

Kaitlin M Rosselli

krosselli@linemountain.com

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Line Mountain SD	COUNTY : Northumberland	AUN : 116493503
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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%

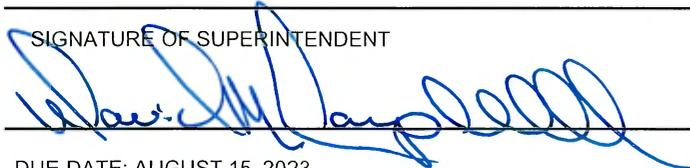
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$21653635
Ending Unassigned Fund Balance	\$1732291
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 5/16/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Line Mountain SD	Northumberland	116493503

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 3/30/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5220	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1300, Object 100: \$65,000.00 Function 1300, Object 200: \$79,459.00	Large increase in medical insurance rates and recent retirement of long time teachers with replacement of new teachers lower on the salary matrix result in salary amounts being lower than benefit amounts.
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.	This amount is the minimum reserve to maintain the stable financial condition of the school district and ensures continuity of educational programs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated increases in the district's medical rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This commitment is being made for the purpose of mitigating and financially planning for anticipated future lease payments.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,027,292
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	5,430,255
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,539,159</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,859,859
7000 Revenue from State Sources	12,117,457
8000 Revenue from Federal Sources	418,936
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,396,252</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,935,411</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,954,607
6113 Public Utility Realty Taxes	8,700
6114 Payments in Lieu of Current Taxes - State / Local	7,400
6120 Current Per Capita Taxes, Section 679	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	633,600
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,000
6920 Contributions and Donations from Private Sources	552
REVENUE FROM LOCAL SOURCES	\$8,859,859
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,818,256
7112 Basic Education Funding-Social Security	328,506
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	935,071
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,092
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	432,198
7501 PA Accountability Grants	210,320
7820 State Share of Retirement Contributions	1,400,014
REVENUE FROM STATE SOURCES	\$12,117,457
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	348,184
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	41,920
8517 Title IV - 21st Century Schools	27,832
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$418,936
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,396,252

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,954,607
Amount of Tax Relief for Homestead Exclusions	<u>\$432,198</u>
Total Approx. Tax Revenue:	\$6,386,805
Approx. Tax Levy for Tax Rate Calculation:	\$6,514,491

	Northumberland	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$81,131,840	\$81,131,840
b. Real Estate Mills	79.8100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$456,386,658	\$456,386,658
d. Assessed Value	\$81,625,000	\$81,625,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
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2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,475,132	\$6,475,132
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$6,475,132	\$6,475,132
(f Total * g)		
i. Base Mills Subject to Index	79.8100	
(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	97.90069%	97.90069%
k. Tax Levy Needed	\$6,514,491	\$6,514,491
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	79.8100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,514,491	\$6,514,491
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,082,293
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,954,607
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,954,607

Amount of Tax Relief for Homestead Exclusions \$432,198

Total Approx. Tax Revenue: \$6,386,805

Approx. Tax Levy for Tax Rate Calculation: \$6,514,491

Northumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	84.3591	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,885,812	\$6,885,812
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,101.00	
Number of Homestead/Farmstead Properties	2590	2590
Median Assessed Value of Homestead Properties		\$18,000

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,954,607
Amount of Tax Relief for Homestead Exclusions	<u>\$432,198</u>
Total Approx. Tax Revenue:	\$6,386,805
Approx. Tax Levy for Tax Rate Calculation:	\$6,514,491

	Northumberland	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,198	Lowering RE Tax Rate	\$0	\$432,198
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,198

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>
Northumberland	81,625,000	79.8100	6,514,491			97.90069%	
Totals:	81,625,000		6,514,491	- 432,198 =	6,082,293 X	97.90069% =	5,954,607

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	23,000
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
Total Current Act 511 Taxes – Flat Rate Assessments			23,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000
6152 Current Act 511 Occupation Taxes	430.0000	0.000	900,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	100,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,900,000
Total Act 511, Current Taxes			1,923,000
Act 511 Tax Limit -->		456,386,658 X	12
		Market Value	Mills
			5,476,640
			(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> Northumberland	79.8100	79.8100	0.00%	Yes	5.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%			
6152	Current Act 511 Occupation Taxes	430.0000	430.0000	0.00%	Yes	5.7%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,682,010
1200 Special Programs - Elementary / Secondary	2,893,162
1300 Vocational Education	299,259
1400 Other Instructional Programs - Elementary / Secondary	164,565
Total Instruction	\$12,038,996
2000 Support Services	
2100 Support Services - Students	950,288
2200 Support Services - Instructional Staff	246,060
2300 Support Services - Administration	1,559,801
2400 Support Services - Pupil Health	187,385
2500 Support Services - Business	456,040
2600 Operation and Maintenance of Plant Services	1,621,914
2700 Student Transportation Services	1,965,039
2800 Support Services - Central	307,937
Total Support Services	\$7,294,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	491,979
Total Operation of Non-Instructional Services	\$491,979
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
Total Estimated Expenditures and Other Financing Uses	\$21,653,635

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,352,483
200 Personnel Services - Employee Benefits	3,492,842
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	45,500
500 Other Purchased Services	478,750
600 Supplies	254,435
700 Property	5,000
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$8,682,010
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,158,820
200 Personnel Services - Employee Benefits	748,664
300 Purchased Professional and Technical Services	408,936
500 Other Purchased Services	559,192
600 Supplies	16,150
700 Property	1,400
Total Special Programs - Elementary / Secondary	\$2,893,162
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	79,459
500 Other Purchased Services	151,480
600 Supplies	3,320
Total Vocational Education	\$299,259
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,957
200 Personnel Services - Employee Benefits	40,923
500 Other Purchased Services	54,685
Total Other Instructional Programs - Elementary / Secondary	\$164,565
Total Instruction	\$12,038,996
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	545,477
200 Personnel Services - Employee Benefits	351,461
300 Purchased Professional and Technical Services	17,300
500 Other Purchased Services	7,850
600 Supplies	28,200
Total Support Services - Students	\$950,288
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	159,250
200 Personnel Services - Employee Benefits	53,110
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,100
600 Supplies	21,550
800 Other Objects	450
Total Support Services - Instructional Staff	\$246,060
2300 Support Services - Administration	
100 Personnel Services - Salaries	773,213
200 Personnel Services - Employee Benefits	541,192
300 Purchased Professional and Technical Services	164,081
400 Purchased Property Services	3,950
500 Other Purchased Services	47,155
600 Supplies	19,810
700 Property	1,000
800 Other Objects	9,400
Total Support Services - Administration	\$1,559,801
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	106,975
200 Personnel Services - Employee Benefits	73,125
300 Purchased Professional and Technical Services	1,640
400 Purchased Property Services	35
500 Other Purchased Services	300
600 Supplies	5,310
Total Support Services - Pupil Health	\$187,385
2500 Support Services - Business	
100 Personnel Services - Salaries	231,760
200 Personnel Services - Employee Benefits	201,930
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,500
500 Other Purchased Services	3,350
600 Supplies	9,500
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$456,040
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	480,195
200 Personnel Services - Employee Benefits	434,720
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	473,500
500 Other Purchased Services	85,000
600 Supplies	97,499
700 Property	10,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,621,914
2700 Student Transportation Services	
100 Personnel Services - Salaries	35,215
200 Personnel Services - Employee Benefits	14,924

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,907,100
600 Supplies	800
Total Student Transportation Services	\$1,965,039
2800 Support Services - Central	
100 Personnel Services - Salaries	137,713
200 Personnel Services - Employee Benefits	98,144
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	5,000
500 Other Purchased Services	18,580
600 Supplies	34,500
Total Support Services - Central	\$307,937
Total Support Services	\$7,294,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	186,432
200 Personnel Services - Employee Benefits	92,657
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	22,500
500 Other Purchased Services	60,960
600 Supplies	54,730
700 Property	5,000
800 Other Objects	8,200
Total Student Activities	\$491,979
Total Operation of Non-Instructional Services	\$491,979
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,828,196
Total Debt Service / Other Expenditures and Financing Uses	\$1,828,196
Total Other Expenditures and Financing Uses	\$1,828,196
TOTAL EXPENDITURES	\$21,653,635

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,182,214	5,928,253
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	900,000	855,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	8,000	8,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,320,214	\$6,971,253
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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	\$6,320,214	\$6,971,253
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	16,895,458	15,086,998
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	264,000	262,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,080,000	1,090,000
0599 Other Noncurrent Liabilities	36,000,000	38,000,000
Total General Fund	\$54,239,458	\$54,438,998

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

<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	\$54,239,458	\$54,438,998

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	20,511,324	
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	\$20,511,324	
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TOTAL INDEBTEDNESS	\$74,750,782	\$54,438,998
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,467,873
0840 Assigned Fund Balance	81,612
0850 Unassigned Fund Balance	1,732,291
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,281,776

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,281,776
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