


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

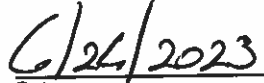
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Benjamin Enders

(570)398-5050

Extn :

Contact Person

Telephone

Extension

benders@jsasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jersey Shore Area SD	COUNTY : Lycoming	AUN : 117414003
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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 ☐

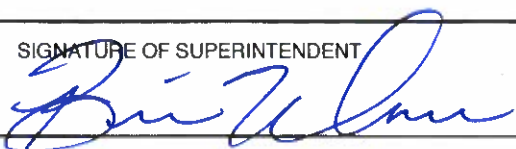
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$46286683
Ending Unassigned Fund Balance	\$3517390
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.59%

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 6/26/23
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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)

School District Name : Jersey Shore Area SD	County : Lycoming	AUN Number : 117414003
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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 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>
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: \$247,224.00 Function 2400, Object 200: \$270,323.00	Health Insurance costs for employees is more than their salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent Fiscal Management
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.	Prudent Fiscal Management
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS, Health Insurance Increase, Legal Settlements and Future PlanCon J approvals

<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	250,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,062,803	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,007,503	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,070,306</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,545,205	
7000 Revenue from State Sources	25,332,248	
8000 Revenue from Federal Sources	914,117	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$45,796,570</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$53,866,876</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,858,235
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	17,750
6114 Payments in Lieu of Current Taxes - State / Local	238,800
6150 Current Act 511 Taxes - Proportional Assessments	4,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	765,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	76,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	427,320
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$19,545,205
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,777,918
7112 Basic Education Funding-Social Security	791,458
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	130,646
7271 Special Education funds for School-Aged Pupils	2,171,973
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,280,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	133,617
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,444,443
7505 Ready to Learn Block Grant	489,271
7820 State Share of Retirement Contributions	3,707,922
REVENUE FROM STATE SOURCES	\$25,332,248
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	568,287
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	72,664
8517 Title IV - 21st Century Schools	45,593
8521 Vocational Education - Operating Expenditures	47,320

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	180,253
REVENUE FROM FEDERAL SOURCES	\$914,117
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,796,570

AUN: 117414003 Jersey Shore Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/26/2023 8:16:00 AM

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Act 1 Index (current): 5.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,858,250

Amount of Tax Relief for Homestead Exclusions

\$1,444,453

Total Approx. Tax Revenue:

\$14,302,703

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,481

	Clinton	Lycoming	Total
2022-23 Data			
a. Assessed Value	\$205,507,000	\$662,081,510	\$867,588,510
b. Real Estate Mills	13.8206	18.3807	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$208,025,216	\$893,401,517	\$1,101,426,733
d. Assessed Value	\$208,124,808	\$664,542,125	\$872,666,933
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$2,840,230	\$12,169,522	\$15,009,752
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	18.88689%	81.11311%	100.00000%
II.			
h. Rebalanced 2022-23 Tax Levy	\$2,834,875	\$12,174,877	\$15,009,752
(f Total * g)			
i. Base Mills Subject to Index	13.8206	18.3887	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.40000%	94.40000%	94.40000%
k. Tax Levy Needed	\$2,845,401	\$12,220,080	\$15,065,481
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	13.6716	18.3887	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$2,845,399	\$12,220,066	\$15,065,465
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$13,621,012
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$12,858,235
(n * Est. Pct. Collection)			

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\$15,065,481

Clinton

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index

14.5945

19.4184

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$3,037,478

\$12,904,345

\$15,941,823

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$23,444.00

\$17,415.00

V.

Number of Homestead/Farmstead Properties

1244

3350

4594

Median Assessed Value of Homestead Properties

\$99,300

AUN: 117414003 Jersey Shore Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Amount of Tax Relief for Homestead Exclusions

\$1,444,453

Total Approx. Tax Revenue:

\$14,302,703

Approx. Tax Levy for Tax Rate Calculation:

\$15,065,481

Clinton

Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,444,443

Lowering RE Tax Rate

\$0

\$1,444,443

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$10

\$10

Amount of Tax Relief from State/Local Sources

\$1,444,453

CODE6111 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>
Clinton	208,124,808	13.6716	2,845,399			94.40000%	
Lycoming	664,542,125	18.3887	12,220,066			94.40000%	
Totals:	872,666,933		15,065,465	-	1,444,453 =	13,621,012 X	94.40000% = 12,858,235

	<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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	4,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000
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			4,725,000
Total Act 511, Current Taxes			4,725,000
Act 511 Tax Limit -->	1,101,426,733 X	12	13,217,121
	Market Value	Mills	(511 Limit)

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>									
	Clinton	13.8206	13.6716	-1.06%	Yes	5.6%				
	Lycoming	18.3887	18.3887	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,873,136
1200 Special Programs - Elementary / Secondary	6,444,851
1300 Vocational Education	1,181,362
1400 Other Instructional Programs - Elementary / Secondary	134,708
1800 Pre-Kindergarten	315,000
Total Instruction	\$26,949,057
2000 Support Services	
2100 Support Services - Students	1,764,131
2200 Support Services - Instructional Staff	1,341,388
2300 Support Services - Administration	2,883,380
2400 Support Services - Pupil Health	552,551
2500 Support Services - Business	873,796
2600 Operation and Maintenance of Plant Services	3,749,783
2700 Student Transportation Services	2,058,050
2800 Support Services - Central	13,120
Total Support Services	\$13,236,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,051,726
Total Operation of Non-Instructional Services	\$1,051,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,635,894
5900 Budgetary Reserve	2,413,807
Total Other Expenditures and Financing Uses	\$5,049,701
Total Estimated Expenditures and Other Financing Uses	\$46,286,683

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,487,692
200 Personnel Services - Employee Benefits	6,850,433
300 Purchased Professional and Technical Services	843,638
400 Purchased Property Services	48,200
500 Other Purchased Services	1,179,543
600 Supplies	402,576
700 Property	59,000
800 Other Objects	2,054
Total Regular Programs - Elementary / Secondary	\$18,873,136
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,401,943
200 Personnel Services - Employee Benefits	1,981,687
300 Purchased Professional and Technical Services	926,300
400 Purchased Property Services	500
500 Other Purchased Services	1,109,853
600 Supplies	24,085
800 Other Objects	483
Total Special Programs - Elementary / Secondary	\$6,444,851
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	573,471
200 Personnel Services - Employee Benefits	414,831
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	5,150
500 Other Purchased Services	10,235
600 Supplies	149,875
700 Property	15,000
800 Other Objects	2,300
Total Vocational Education	\$1,181,362
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,208
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	62,500
Total Other Instructional Programs - Elementary / Secondary	\$134,708
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$26,949,057
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	951,570
200 Personnel Services - Employee Benefits	690,066

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	104,600
400 Purchased Property Services	1,500
500 Other Purchased Services	2,250
600 Supplies	13,545
800 Other Objects	600
Total Support Services - Students	\$1,764,131
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	590,320
200 Personnel Services - Employee Benefits	459,770
300 Purchased Professional and Technical Services	109,000
400 Purchased Property Services	14,750
500 Other Purchased Services	33,950
600 Supplies	52,108
700 Property	79,000
800 Other Objects	2,490
Total Support Services - Instructional Staff	\$1,341,388
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,445,813
200 Personnel Services - Employee Benefits	971,450
300 Purchased Professional and Technical Services	353,230
400 Purchased Property Services	20
500 Other Purchased Services	78,760
600 Supplies	7,050
800 Other Objects	27,057
Total Support Services - Administration	\$2,883,380
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	247,224
200 Personnel Services - Employee Benefits	270,323
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	180
500 Other Purchased Services	280
600 Supplies	5,780
800 Other Objects	764
Total Support Services - Pupil Health	\$552,551
2500 Support Services - Business	
100 Personnel Services - Salaries	414,144
200 Personnel Services - Employee Benefits	337,237
300 Purchased Professional and Technical Services	31,240
400 Purchased Property Services	30,600
500 Other Purchased Services	26,500
600 Supplies	33,025
800 Other Objects	1,050
Total Support Services - Business	\$873,796
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,131,904

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	965,462
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	844,308
500 Other Purchased Services	270,409
600 Supplies	415,900
700 Property	47,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,749,783
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	86,200
500 Other Purchased Services	1,971,800
600 Supplies	50
Total Student Transportation Services	\$2,058,050
2800 Support Services - Central	
100 Personnel Services - Salaries	6,381
200 Personnel Services - Employee Benefits	1,739
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	3,000
Total Support Services - Central	\$13,120
Total Support Services	\$13,236,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	477,355
200 Personnel Services - Employee Benefits	238,325
300 Purchased Professional and Technical Services	55,807
400 Purchased Property Services	13,000
500 Other Purchased Services	91,850
600 Supplies	111,429
700 Property	40,600
800 Other Objects	23,360
Total Student Activities	\$1,051,726
Total Operation of Non-Instructional Services	\$1,051,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	291,894
900 Other Uses of Funds	2,344,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,635,894
5900 Budgetary Reserve	
800 Other Objects	2,413,807
Total Budgetary Reserve	\$2,413,807
Total Other Expenditures and Financing Uses	\$5,049,701
TOTAL EXPENDITURES	\$46,286,683

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	9,205,765	8,751,335
Public Purpose (Expendable) Trust Fund	1,250,000	1,250,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	200,000	200,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,559,451	1,559,451
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	124,418	124,418
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,339,634	\$11,885,204

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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

\$12,339,634

\$11,885,204

Long-Term Indebtedness**06/30/2023 Estimate****06/30/2024 Projection****General Fund**

0510 Bonds Payable	19,781,000	17,437,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	675,000	675,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,000,000	14,000,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$34,456,000****\$32,112,000****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 Indebtedness06/30/2023 Estimate06/30/2024 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

2023-2024 Final General Fund Budget

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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**\$34,456,000****\$32,112,000****Total Long-Term Indebtedness**

Short-Term Payables**06/30/2023 Estimate****06/30/2024 Projection**

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Short-Term Payables**TOTAL INDEBTEDNESS****\$34,456,000****\$32,112,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	250,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,062,803
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,517,390
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,580,193
5900 Budgetary Reserve	2,413,807
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,244,000