


# FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023

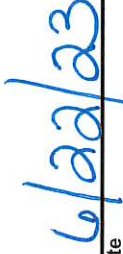
  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Amy Tomalavage  
Contact Person

amtomalavage@bmsd.org  
Email Address

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

(570)366-0515  
Telephone

Extn :1023  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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	\$47665836
Ending Unassigned Fund Balance	\$2852041
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.98%

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 6/22/23
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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 : Blue Mountain SD	County : Schuylkill	AUN Number : 129540803
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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 6/22/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be used for unexpected expenditures that may arise throughout the year.
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.	To be used for unexpected expenditures that may arise throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for unexpected increases in healthcare, retirement, and future capital improvements.

<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	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,300,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,975,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,509,106
7000 Revenue from State Sources	18,979,452
8000 Revenue from Federal Sources	729,319
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$47,217,877</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$53,192,877</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	20,710,140
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,675,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	172,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	190,000
6990 Refunds and Other Miscellaneous Revenue	15,516
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,509,106</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,500,000
7112 Basic Education Funding-Social Security	706,884
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,850,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	51,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	971,323
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,228,562
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,979,452</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	395,017
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	63,123
8517 Title IV - 21st Century Schools	31,179
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$729,319</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>47,217,877</b>
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Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,710,616</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$971,323</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,681,939</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,121,714</b>

<b>Schuylkill</b>	<b>Total</b>
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<b>2022-23 Data</b>		
a. Assessed Value	\$530,990,000	\$530,990,000
b. Real Estate Mills	42.8250	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,365,212,282	\$1,365,212,282
d. Assessed Value	\$539,899,715	\$539,899,715
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$22,739,647	\$22,739,647
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$22,739,647	\$22,739,647
(f Total * g)		
i. Base Mills Subject to Index	42.8250	
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$23,121,714	\$23,121,714
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>42.8250</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$23,121,205	\$23,121,205
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,149,882
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,710,140
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

3

\$20,710,616

\$971,323

\$21,681,939

\$23,121,714

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index

45.0519

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$24,323,508

\$24,323,508

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$4,040.00

V. Number of Homestead/Farmstead Properties

5630

5630

Median Assessed Value of Homestead Properties

\$49,555

Act 1 Index (current): 5.2%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>3</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$20,710,616</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$971,323</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,681,939</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,121,714</b>
	<b>Schuylkill</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,323	Lowering RE Tax Rate	\$0	\$971,323
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$971,323</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>
Schuylkill	539,899,715	42.8250	23,121,205			93.50000%	
<b>Totals:</b>	<b>539,899,715</b>		<b>23,121,205</b>	971,323 =	22,149,882 X	93.50000% =	20,710,140

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$10.00	\$0.00	3,750
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 47,750 47,750**

	<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%	2,750,000	2,750,000
6152 Current Act 511 Occupation Taxes	230.0000	0.000	1,560,000	1,560,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	365,000	365,000
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 4,675,000 4,675,000**

**Total Act 511, Current Taxes 4,722,750**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,365,212,282 X</b>	<b>12</b>	<b>16,382,547</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Schuylkill	42.8250	42.8250	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	16,846,637
1200 Special Programs - Elementary / Secondary	8,292,159
1300 Vocational Education	1,728,634
1400 Other Instructional Programs - Elementary / Secondary	2,525
<b>Total Instruction</b>	<b>\$26,869,955</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,898,709
2200 Support Services - Instructional Staff	671,634
2300 Support Services - Administration	2,885,040
2400 Support Services - Pupil Health	904,250
2500 Support Services - Business	623,912
2600 Operation and Maintenance of Plant Services	4,115,837
2700 Student Transportation Services	2,919,263
2800 Support Services - Central	1,952,903
<b>Total Support Services</b>	<b>\$15,971,548</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	980,708
3300 Community Services	275,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,255,708</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,518,625
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,568,625</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,665,836</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,072,720
200 Personnel Services - Employee Benefits	6,211,902
300 Purchased Professional and Technical Services	197,500
400 Purchased Property Services	4,450
500 Other Purchased Services	666,255
600 Supplies	687,720
700 Property	1,200
800 Other Objects	4,890
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$16,846,637</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,490,651
200 Personnel Services - Employee Benefits	2,711,533
300 Purchased Professional and Technical Services	531,300
500 Other Purchased Services	1,463,000
600 Supplies	95,050
800 Other Objects	625
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,292,159</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	491,339
200 Personnel Services - Employee Benefits	331,776
400 Purchased Property Services	3,850
500 Other Purchased Services	869,669
600 Supplies	29,300
800 Other Objects	2,700
<b>Total Vocational Education</b>	<b>\$1,728,634</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
400 Purchased Property Services	1,500
500 Other Purchased Services	950
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,525</b>
<b>Total Instruction</b>	<b>\$26,869,955</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,158,221
200 Personnel Services - Employee Benefits	683,688
300 Purchased Professional and Technical Services	31,000
500 Other Purchased Services	3,475
600 Supplies	21,075
800 Other Objects	1,250
<b>Total Support Services - Students</b>	<b>\$1,898,709</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	343,728

2023-2024 Final General Fund Budget

LEA : 129540803 Blue Mountain SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	282,206
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,600
500 Other Purchased Services	375
600 Supplies	41,225
<b>Total Support Services - Instructional Staff</b>	<b>\$671,634</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,580,893
200 Personnel Services - Employee Benefits	1,091,042
300 Purchased Professional and Technical Services	68,250
500 Other Purchased Services	46,425
600 Supplies	51,730
800 Other Objects	46,700
<b>Total Support Services - Administration</b>	<b>\$2,885,040</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	423,620
200 Personnel Services - Employee Benefits	324,855
300 Purchased Professional and Technical Services	143,350
400 Purchased Property Services	200
500 Other Purchased Services	775
600 Supplies	10,700
800 Other Objects	750
<b>Total Support Services - Pupil Health</b>	<b>\$904,250</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	308,783
200 Personnel Services - Employee Benefits	239,754
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$623,912</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,395,682
200 Personnel Services - Employee Benefits	1,066,005
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	478,000
500 Other Purchased Services	162,500
600 Supplies	917,100
700 Property	68,500
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,115,837</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	52,934
200 Personnel Services - Employee Benefits	46,179

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,812,500
600 Supplies	7,650
<b>Total Student Transportation Services</b>	<b>\$2,919,263</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	361,629
200 Personnel Services - Employee Benefits	256,074
300 Purchased Professional and Technical Services	477,700
400 Purchased Property Services	85,000
500 Other Purchased Services	130,500
600 Supplies	582,000
700 Property	60,000
<b>Total Support Services - Central</b>	<b>\$1,952,903</b>
<b>Total Support Services</b>	<b>\$15,971,548</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	442,250
200 Personnel Services - Employee Benefits	209,233
300 Purchased Professional and Technical Services	69,200
400 Purchased Property Services	24,800
500 Other Purchased Services	59,000
600 Supplies	161,450
700 Property	12,000
800 Other Objects	2,775
<b>Total Student Activities</b>	<b>\$980,708</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	275,000
<b>Total Community Services</b>	<b>\$275,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,255,708</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,078,625
900 Other Uses of Funds	2,440,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,518,625</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,568,625</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,665,836</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	5,500,000	5,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,650,000	100,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,430,000	1,425,000
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>\$10,280,000</b>	<b>\$7,275,000</b>

**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>\$10,280,000</b>	<b>\$7,275,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0510 Bonds Payable	58,716,629	54,834,229
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)	950,000	940,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$59,666,629</b>	<b>\$55,774,229</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<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**

<b>Total Long-Term Indebtedness</b>	<b>\$59,666,629</b>	<b>\$55,774,229</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$59,666,629</b>	<b>\$55,774,229</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,852,041
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,527,041</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,577,041</b>