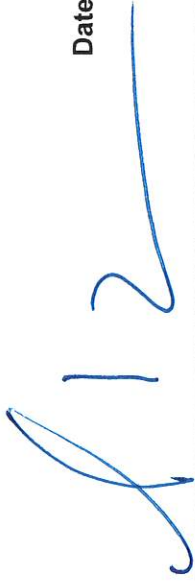


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required

6/15/23

Date



Secretary of the Board - Original Signature Required

6/15/23

Date



Chief School Administrator - Original Signature Required

6/15/23

Date

Jodie Dermo

Contact Person

(570)345-2731

Telephone

Extn :350

Extension

jdermo@pgasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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	\$28276570
Ending Unassigned Fund Balance	\$6887449
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	24.35%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

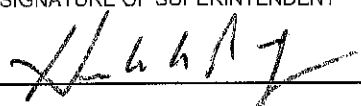
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/23
--	-----------------

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 : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
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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
--	-------------

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.	This is the projected budgetary reserve for our 2023-2024 Final Budget. We are reserving this amount due to rising cyber/charter costs and for capital projects that the District might need to implement sooner rather than later.
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 is our projected Ending Unassigned Fund Balance as of 6/30/2024.

<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	3,048,487
0840 Assigned Fund Balance	1,440,125
0850 Unassigned Fund Balance	2,398,837
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,887,449</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,472,383
7000 Revenue from State Sources	12,883,802
8000 Revenue from Federal Sources	1,920,385
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,276,570</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,164,019</u>

LEA : 129546003 Pine Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,799,109
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	17,500
6150 Current Act 511 Taxes - Proportional Assessments	2,330,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	100,004
6700 Revenues from LEA Activities	53,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	361,270
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	500
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$13,472,383
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,197,855
7160 Tuition for Orphans Subsidy	19,000
7271 Special Education funds for School-Aged Pupils	982,584
7292 Pre-K Counts	189,500
7311 Pupil Transportation Subsidy	667,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	738,753
7505 Ready to Learn Block Grant	304,380
7810 State Share of Social Security and Medicare Taxes	567,770
7820 State Share of Retirement Contributions	2,188,160
REVENUE FROM STATE SOURCES	\$12,883,802
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	66,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,000
8517 Title IV - 21st Century Schools	24,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,457,385

LEA : 129546003 Pine Grove Area SD

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	2,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,920,385
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,276,570

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,799,109	
Amount of Tax Relief for Homestead Exclusions	<u>\$738,753</u>	
Total Approx. Tax Revenue:	\$10,537,862	
Approx. Tax Levy for Tax Rate Calculation:	\$11,478,580	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$272,989,085	\$272,989,085
b. Real Estate Mills	41.7500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$740,159,292	\$740,159,292
d. Assessed Value	\$274,936,055	\$274,936,055
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,397,294	\$11,397,294
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,397,294	\$11,397,294
(f Total * g)		
i. Base Mills Subject to Index	41.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.24085%	91.24085%
k. Tax Levy Needed	\$11,478,580	\$11,478,580
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	41.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,478,580	\$11,478,580
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,739,827
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,799,109
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,799,109	
Amount of Tax Relief for Homestead Exclusions	<u>\$738,753</u>	
Total Approx. Tax Revenue:	\$10,537,862	
Approx. Tax Levy for Tax Rate Calculation:	\$11,478,580	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.1297	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,132,846	\$12,132,846
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	\$5,476.00	
Number of Homestead/Farmstead Properties	3288	3288
Median Assessed Value of Homestead Properties		\$38,460

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,799,109
Amount of Tax Relief for Homestead Exclusions	<u>\$738,753</u>
Total Approx. Tax Revenue:	\$10,537,862
Approx. Tax Levy for Tax Rate Calculation:	\$11,478,580
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$738,753	Lowering RE Tax Rate	\$0	\$738,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$738,753

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003 Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2023 1:38:17 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	274,936,055	41.7500	11,478,580			91.24085%	
Totals:	274,936,055		11,478,580	-	738,753 =	10,739,827 X	91.24085% = 9,799,109
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	17,500	17,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						17,500	17,500
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,390,000	1,390,000
6152	Current Act 511 Occupation Taxes			0.5710	0.000	870,000	870,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						2,330,000	2,330,000
Total Act 511, Current Taxes							2,347,500
Act 511 Tax Limit -->				740,159,292 X		12	8,881,912
				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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	41.7500	41.7500	0.00%	Yes	5.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	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	0.5710	0.5710	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,272,225
1200 Special Programs - Elementary / Secondary	2,640,537
1300 Vocational Education	617,463
1400 Other Instructional Programs - Elementary / Secondary	14,200
Total Instruction	\$18,544,425
2000 Support Services	
2100 Support Services - Students	637,021
2200 Support Services - Instructional Staff	969,952
2300 Support Services - Administration	1,463,470
2400 Support Services - Pupil Health	41,570
2500 Support Services - Business	346,432
2600 Operation and Maintenance of Plant Services	2,568,589
2700 Student Transportation Services	1,375,052
2800 Support Services - Central	500
Total Support Services	\$7,402,586
3000 Operation of Non-Instructional Services	
3200 Student Activities	369,083
Total Operation of Non-Instructional Services	\$369,083
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	1,960,476
Total Other Expenditures and Financing Uses	\$1,960,476
Total Estimated Expenditures and Other Financing Uses	\$28,276,570

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,243,579
200 Personnel Services - Employee Benefits	5,049,220
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	46,300
500 Other Purchased Services	1,136,700
600 Supplies	490,745
700 Property	113,000
800 Other Objects	7,681
Total Regular Programs - Elementary / Secondary	\$15,272,225
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,068,952
200 Personnel Services - Employee Benefits	853,280
500 Other Purchased Services	700,000
600 Supplies	17,750
800 Other Objects	555
Total Special Programs - Elementary / Secondary	\$2,640,537
1300 <u>Vocational Education</u>	
500 Other Purchased Services	617,463
Total Vocational Education	\$617,463
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	13,800
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$14,200
Total Instruction	\$18,544,425
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	409,250
200 Personnel Services - Employee Benefits	185,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	7,100
600 Supplies	16,810
800 Other Objects	16,151
Total Support Services - Students	\$637,021
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	507,636
200 Personnel Services - Employee Benefits	228,431
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	33,500
500 Other Purchased Services	30,600
600 Supplies	137,685
700 Property	10,000
800 Other Objects	1,500

LEA : 129546003 Pine Grove Area SD

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Description	Amount
Total Support Services - Instructional Staff	\$969,952
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	792,929
200 Personnel Services - Employee Benefits	505,241
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	2,000
500 Other Purchased Services	31,700
600 Supplies	25,050
800 Other Objects	4,300
Total Support Services - Administration	\$1,463,470
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	22,239
200 Personnel Services - Employee Benefits	9,136
300 Purchased Professional and Technical Services	4,370
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,150
700 Property	650
Total Support Services - Pupil Health	\$41,570
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	217,300
200 Personnel Services - Employee Benefits	101,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	3,150
500 Other Purchased Services	4,750
600 Supplies	10,650
800 Other Objects	5,500
Total Support Services - Business	\$346,432
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,156,289
200 Personnel Services - Employee Benefits	664,525
300 Purchased Professional and Technical Services	15,700
400 Purchased Property Services	294,978
500 Other Purchased Services	96,390
600 Supplies	338,682
700 Property	1,800
800 Other Objects	225
Total Operation and Maintenance of Plant Services	\$2,568,589
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,828
200 Personnel Services - Employee Benefits	2,394
500 Other Purchased Services	1,366,500
600 Supplies	330
Total Student Transportation Services	\$1,375,052

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	250
Total Support Services - Central	\$500
Total Support Services	\$7,402,586
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	64,496
300 Purchased Professional and Technical Services	68,414
400 Purchased Property Services	14,400
500 Other Purchased Services	4,000
600 Supplies	39,943
700 Property	8,100
800 Other Objects	12,730
Total Student Activities	\$369,083
Total Operation of Non-Instructional Services	\$369,083
5000 Other Expenditures and Financing Uses	
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,960,476
Total Budgetary Reserve	\$1,960,476
Total Other Expenditures and Financing Uses	\$1,960,476
TOTAL EXPENDITURES	\$28,276,570

LEA : 129546003 Pine Grove Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,500,000	7,500,000
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	2,750,000	2,750,000
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 Cash and Short-Term Investments	\$10,250,000	\$10,250,000

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		

LEA : 129546003 Pine Grove Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,250,000	\$10,250,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General 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 General Fund		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	200,000	200,000
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		
Total Short-Term Payables	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$200,000	\$200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,887,449
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,887,449
5900 Budgetary Reserve	1,960,476
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,847,925