

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023


 President of the Board - Original Signature Required

Date 6/14/23


 Secretary of the Board - Original Signature Required

Date 6/14/23


 Chief School Administrator - Original Signature Required

Date 06/15/23

Jennifer Conrad
Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Laurel SD	COUNTY : Lawrence	AUN : 104374003
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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	\$21810611
Ending Unassigned Fund Balance	\$168236
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.77%

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 06/15/2023
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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 : Laurel SD	County : Lawrence	AJN Number : 104374003
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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 5/10/2023
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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>
5120	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,500.00 . Provide a justification.</p>	<p>Non-instructional administrator tuition reimbursement is in object 240, but salaries and other benefits are in function 2360.</p>
5270	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2300, Object 100: \$707,558.00 Function 2300, Object 200: \$802,031.00</p>	<p>Included in function 2390 are retiree health insurance benefits that are contained in object 200, but there are no salaries for those retirees.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,500.00</p>	<p>Non-instructional administrator tuition reimbursement is in object 240, but salaries and other benefits are in function 2360.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary reserve is set aside for unexpected expenses throughout the year.</p>
8080	<p>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.</p>	<p>Our unassigned fund balance is set aside for unexpected expenses throughout the year.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Our assigned fund balance is set aside for future capital expenses, retirement and OPEB expenses, and to balance the 22-23 fiscal year.</p>

<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	2,663
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,706,445
0850 Unassigned Fund Balance	179,743
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,886,188</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,277,902
7000 Revenue from State Sources	12,456,164
8000 Revenue from Federal Sources	909,305
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,643,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,529,559</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,570,802
6113 Public Utility Realty Taxes	5,700
6114 Payments in Lieu of Current Taxes - State / Local	3,000
6120 Current Per Capita Taxes, Section 679	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	231,200
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	108,000
6910 Rentals	450
6940 Tuition from Patrons	150,000
6960 Services Provided Other Local Governmental Units / LEAs	17,750
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$6,277,902

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,643,225
7112 Basic Education Funding-Social Security	375,000
7220 Vocational Education	44,717
7240 Driver Education - Student	1,650
7271 Special Education funds for School-Aged Pupils	883,778
7311 Pupil Transportation Subsidy	448,100
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,850
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	418,971
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	460,698
7360 Safe Schools	151,032
7505 Ready to Learn Block Grant	255,143
7820 State Share of Retirement Contributions	1,750,000

REVENUE FROM STATE SOURCES \$12,456,164

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	183,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,000
8517 Title IV - 21st Century Schools	14,500

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	604,981
8751 ARP ESSER Learning Loss	8,824
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

REVENUE FROM FEDERAL SOURCES \$909,305

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,643,371

Act 1 Index (current): 5.6% | Act 1 Index (prior): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,570,802

Amount of Tax Relief for Homestead Exclusions \$460,698

Total Approx. Tax Revenue: \$5,031,500

Approx. Tax Levy for Tax Rate Calculation: \$5,323,253

Lawrence

Total

2022-23 Data		
a. Assessed Value	\$358,999,944	\$358,999,944
b. Real Estate Mills	14.1760	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$485,249,622	\$485,249,622
d. Assessed Value	\$364,045,322	\$364,045,322
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,089,183	\$5,089,183
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,089,183	\$5,089,183
(f Total * g)		
i. Base Mills Subject to Index	13.9795	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$5,323,253	\$5,323,253
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.6225	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,323,253	\$5,323,253
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,862,555
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,570,802
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.6% | Act 1 Index (prior): 4.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$4,570,802	
Amount of Tax Relief for Homestead Exclusions		<u>\$460,698</u>	
Total Approx. Tax Revenue:		\$5,031,500	
Approx. Tax Levy for Tax Rate Calculation:		\$5,323,253	
	Lawrence		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.6225		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,323,253		\$5,323,253
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	\$15,310.00		
Number of Homestead/Farmstead Properties	2059		2059
Median Assessed Value of Homestead Properties			\$96,000

Act 1 Index (current): 5.6% | Act 1 Index (prior): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,570,802
Amount of Tax Relief for Homestead Exclusions	<u>\$460,698</u>
Total Approx. Tax Revenue:	\$5,031,500
Approx. Tax Levy for Tax Rate Calculation:	\$5,323,253
	Lawrence Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$460,698	Lowering RE Tax Rate	\$0	\$460,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$460,698

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>
Lawrence	364,045,322	14.6225	5,323,253			94.00000%	
Totals:	364,045,322		5,323,253	460,698 =	4,862,555 X	94.00000% =	4,570,802

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		22,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	22,000
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 22,000 22,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000	60,000
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 960,000 960,000

Total Act 511, Current Taxes 982,000

Act 511 Tax Limit -->	485,249,622 X	12	5,822,995
	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> Lawrence	13.9795	14.6225	4.60%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

LEA : 104374003 Laurel SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,041,257
1200 Special Programs - Elementary / Secondary	1,700,904
1300 Vocational Education	452,512
1400 Other Instructional Programs - Elementary / Secondary	54,741
Total Instruction	\$11,249,414
2000 Support Services	
2100 Support Services - Students	673,603
2200 Support Services - Instructional Staff	658,527
2300 Support Services - Administration	1,733,101
2400 Support Services - Pupil Health	220,992
2500 Support Services - Business	300,928
2600 Operation and Maintenance of Plant Services	1,735,662
2700 Student Transportation Services	969,922
2800 Support Services - Central	166,790
2900 Other Support Services	13,050
Total Support Services	\$6,472,575
3000 Operation of Non-Instructional Services	
3200 Student Activities	825,621
Total Operation of Non-Instructional Services	\$825,621
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,709,601
Total Facilities Acquisition, Construction and Improvement Services	\$1,709,601
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,253,400
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$1,553,400
Total Estimated Expenditures and Other Financing Uses	\$21,810,611

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,751,460
200 Personnel Services - Employee Benefits	3,498,547
300 Purchased Professional and Technical Services	291,546
400 Purchased Property Services	10,925
500 Other Purchased Services	20,150
600 Supplies	315,786
700 Property	144,578
800 Other Objects	8,265
Total Regular Programs - Elementary / Secondary	\$9,041,257
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	907,593
200 Personnel Services - Employee Benefits	543,212
300 Purchased Professional and Technical Services	162,850
500 Other Purchased Services	67,799
600 Supplies	13,050
700 Property	6,100
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$1,700,904
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	103,496
200 Personnel Services - Employee Benefits	40,885
300 Purchased Professional and Technical Services	2,125
400 Purchased Property Services	1,500
500 Other Purchased Services	283,700
600 Supplies	15,056
700 Property	3,500
800 Other Objects	2,250
Total Vocational Education	\$452,512
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,178
200 Personnel Services - Employee Benefits	14,938
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	375
Total Other Instructional Programs - Elementary / Secondary	\$54,741
Total Instruction	\$11,249,414
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	335,291
200 Personnel Services - Employee Benefits	230,839
300 Purchased Professional and Technical Services	79,040

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,000
600 Supplies	23,163
800 Other Objects	4,270
Total Support Services - Students	\$673,603
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	357,950
200 Personnel Services - Employee Benefits	212,980
300 Purchased Professional and Technical Services	23,224
500 Other Purchased Services	4,500
600 Supplies	58,613
800 Other Objects	1,260
Total Support Services - Instructional Staff	\$658,527
2300 Support Services - Administration	
100 Personnel Services - Salaries	707,558
200 Personnel Services - Employee Benefits	802,031
300 Purchased Professional and Technical Services	56,950
400 Purchased Property Services	32,500
500 Other Purchased Services	71,890
600 Supplies	44,562
700 Property	1,100
800 Other Objects	16,510
Total Support Services - Administration	\$1,733,101
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	114,101
200 Personnel Services - Employee Benefits	78,705
300 Purchased Professional and Technical Services	3,480
400 Purchased Property Services	1,300
500 Other Purchased Services	1,800
600 Supplies	21,300
800 Other Objects	306
Total Support Services - Pupil Health	\$220,992
2500 Support Services - Business	
100 Personnel Services - Salaries	126,037
200 Personnel Services - Employee Benefits	120,291
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	5,700
500 Other Purchased Services	350
600 Supplies	14,900
800 Other Objects	7,950
Total Support Services - Business	\$300,928
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	625,596
200 Personnel Services - Employee Benefits	543,162
300 Purchased Professional and Technical Services	22,400
400 Purchased Property Services	261,200

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	74,720
600 Supplies	189,324
700 Property	18,000
800 Other Objects	1,260
Total Operation and Maintenance of Plant Services	\$1,735,662
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	375,450
200 Personnel Services - Employee Benefits	181,932
300 Purchased Professional and Technical Services	83,100
400 Purchased Property Services	20,000
500 Other Purchased Services	60,840
600 Supplies	164,200
700 Property	82,000
800 Other Objects	2,400
Total Student Transportation Services	\$969,922
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	12,500
300 Purchased Professional and Technical Services	8,550
400 Purchased Property Services	2,500
500 Other Purchased Services	21,700
600 Supplies	109,040
700 Property	12,500
Total Support Services - Central	\$166,790
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,050
Total Other Support Services	\$13,050
Total Support Services	\$6,472,575
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	318,915
200 Personnel Services - Employee Benefits	126,165
300 Purchased Professional and Technical Services	121,400
400 Purchased Property Services	22,000
500 Other Purchased Services	55,910
600 Supplies	120,185
700 Property	40,326
800 Other Objects	20,720
Total Student Activities	\$825,621
Total Operation of Non-Instructional Services	\$825,621
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	59,921
700 Property	1,649,680

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,709,601
Total Facilities Acquisition, Construction and Improvement Services	\$1,709,601
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	173,400
900 Other Uses of Funds	1,080,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,253,400
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$1,553,400
TOTAL EXPENDITURES	\$21,810,611

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,010,800	5,010,800
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	42,800	44,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,233,600	\$5,224,800

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	\$6,233,600	\$5,224,800
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	5,300,200	4,045,900
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	303,218	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,069,753	1,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,673,171	\$5,895,900

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$6,673,171	\$5,895,900
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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

TOTAL INDEBTEDNESS	\$6,673,171	\$5,895,900
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,663
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,550,712
0850 Unassigned Fund Balance	168,236
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,718,948
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,021,611