

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required

6/13/2023

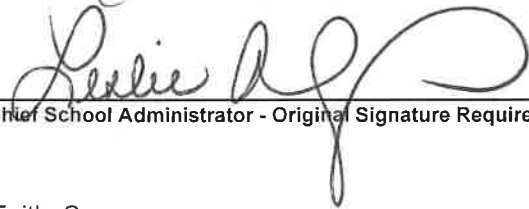
Date



Secretary of the Board - Original Signature Required

6/13/2023

Date



Chief School Administrator - Original Signature Required

6/13/2023

Date

Faith Swanson

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 : Tyrone Area SD	COUNTY : Blair	AUN : 108078003
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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%

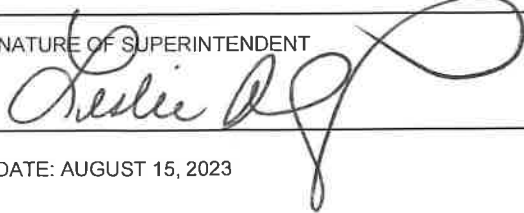
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$29049982
Ending Unassigned Fund Balance	\$874902
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.01%

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 6/13/2023
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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 : Tyrone Area SD	County : Blair	AUN Number : 108078003
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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 5/9/2023
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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>
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.	Funds are assigned in reserve to prepare for potential technology needs and possible revenue shortfalls from state or federal funding
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned by the board to prepare for Projected State and Federal Funding Shortfall, Capital Project Needs and Future Technology Needs

<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	1,000,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,164,647
0850 Unassigned Fund Balance	2,007,332
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,171,979</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,612,411
7000 Revenue from State Sources	17,808,219
8000 Revenue from Federal Sources	1,496,922
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,917,552</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,089,531</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,951,029
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	7,350
6114 Payments in Lieu of Current Taxes - State / Local	19,705
6150 Current Act 511 Taxes - Proportional Assessments	1,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	402,327
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	22,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$8,612,411
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,271,499
7112 Basic Education Funding-Social Security	539,201
7160 Tuition for Orphans Subsidy	12,500
7220 Vocational Education	67,500
7240 Driver Education - Student	2,350
7271 Special Education funds for School-Aged Pupils	1,651,751
7272 Early Intervention	260,000
7292 Pre-K Counts	625,000
7311 Pupil Transportation Subsidy	875,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	618,188
7360 Safe Schools	152,789
7505 Ready to Learn Block Grant	308,378
7820 State Share of Retirement Contributions	2,365,063
REVENUE FROM STATE SOURCES	\$17,808,219
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	530,187
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	67,041

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	41,849
8521 Vocational Education - Operating Expenditures	18,570
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	610,000
8751 ARP ESSER Learning Loss	64,963
8752 ARP ESSER Summer Programs	20,341
8753 ARP ESSER Afterschool Programs	19,491
8754 ARP ESSER Homeless Children and Youth Funds	9,480
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	10,000

REVENUE FROM FEDERAL SOURCES **\$1,496,922**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **27,917,552**

Act 1 Index (current): 5.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$5,951,040

Amount of Tax Relief for Homestead Exclusions

\$618,188

Total Approx. Tax Revenue:

\$6,569,228

Approx. Tax Levy for Tax Rate Calculation:

\$7,086,710

	Blair	Centre	Huntingdon	Total
2022-23 Data				
a. Assessed Value	\$589,479,375	\$19,296,405	\$39,951,200	\$648,726,980
b. Real Estate Mills	7.2077	26.1490	48.7861	
I. 2023-24 Data				
c. 2021 STEB Market Value	\$469,756,696	\$56,068,296	\$218,883,478	\$744,708,470
d. Assessed Value	\$594,343,775	\$19,720,905	\$39,963,840	\$654,028,520
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy	\$4,248,790	\$504,582	\$1,949,063	\$6,702,435
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	63.07927%	7.52889%	29.39183%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,227,847	\$504,619	\$1,969,968	\$6,702,434
(f Total * g)				
i. Base Mills Subject to Index	7.2077	26.1509	49.3093	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%	91.99999%
k. Tax Levy Needed	\$4,470,245	\$533,551	\$2,082,914	\$7,086,710
(Approx. Tax Levy * g)				
I. 2023-24 Real Estate Tax Rate	7.5213	27.0550	52.1199	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$4,470,238	\$533,549	\$2,082,911	\$7,086,698
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,468,510
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,951,029
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$5,951,040

Amount of Tax Relief for Homestead Exclusions

\$618,188

Total Approx. Tax Revenue:

\$6,569,228

Approx. Tax Levy for Tax Rate Calculation:

\$7,086,710

	Blair	Centre	Huntingdon	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	7.6185	27.6415	52.1199	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,528,008	\$545,115	\$2,082,911	\$7,156,034
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$25,988.86	\$7,228.61	\$3,749.62	
Number of Homestead/Farmstead Properties	2255	267	676	3198
Median Assessed Value of Homestead Properties				\$94,550

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$5,951,040			
Amount of Tax Relief for Homestead Exclusions	<u>\$618,188</u>			
Total Approx. Tax Revenue:	\$6,569,228			
Approx. Tax Levy for Tax Rate Calculation:	\$7,086,710			

	Blair	Centre	Huntingdon	Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$618,188	Lowering RE Tax Rate	\$0	\$618,188
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$618,188

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>
Blair	594,343,775	7.5213	4,470,238			92.00000%	
Centre	19,720,905	27.0550	533,549			92.00000%	
Huntingdon	39,963,840	52.1199	2,082,911			92.00000%	
Totals:	654,028,520		7,086,698	- 618,188 =	6,468,510 X	91.99999% =	5,951,029

	<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>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.650%	0.000%	1,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,600,000
Total Act 511, Current Taxes			1,600,000
Act 511 Tax Limit -->		744,708,470 X	12
		Market Value	Mills
			8,936,502
			(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>									
	Blair	7.2077	7.5213	4.36%	Yes	5.7%				
	Centre	26.1509	27.0550	3.46%	Yes	5.7%				
	Huntingdon	49.3093	52.1199	5.70%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	5.7%				

LEA : 108078003 Tyrone Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,476,221
1200 Special Programs - Elementary / Secondary	3,385,862
1300 Vocational Education	1,129,129
1400 Other Instructional Programs - Elementary / Secondary	404,480
1500 Nonpublic School Programs	8,502
1800 Pre-Kindergarten	706,163
Total Instruction	\$17,110,357
2000 Support Services	
2100 Support Services - Students	1,219,217
2200 Support Services - Instructional Staff	2,061,508
2300 Support Services - Administration	1,739,589
2400 Support Services - Pupil Health	396,678
2500 Support Services - Business	607,610
2600 Operation and Maintenance of Plant Services	2,747,230
2700 Student Transportation Services	1,271,336
2900 Other Support Services	6,500
Total Support Services	\$10,049,668
3000 Operation of Non-Instructional Services	
3200 Student Activities	840,598
3300 Community Services	9,450
Total Operation of Non-Instructional Services	\$850,048
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	879,909
Total Other Expenditures and Financing Uses	\$879,909
Total Estimated Expenditures and Other Financing Uses	\$29,049,982

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,388,294
200 Personnel Services - Employee Benefits	4,046,799
300 Purchased Professional and Technical Services	219,550
400 Purchased Property Services	45,000
500 Other Purchased Services	577,300
600 Supplies	148,223
700 Property	50,000
800 Other Objects	1,055
Total Regular Programs - Elementary / Secondary	\$11,476,221
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,747,246
200 Personnel Services - Employee Benefits	1,008,526
300 Purchased Professional and Technical Services	170,700
500 Other Purchased Services	445,775
600 Supplies	13,515
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$3,385,862
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	376,184
200 Personnel Services - Employee Benefits	256,555
300 Purchased Professional and Technical Services	9,250
400 Purchased Property Services	600
500 Other Purchased Services	450,931
600 Supplies	32,509
800 Other Objects	3,100
Total Vocational Education	\$1,129,129
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	133,205
200 Personnel Services - Employee Benefits	71,859
300 Purchased Professional and Technical Services	164,000
500 Other Purchased Services	32,337
600 Supplies	3,079
Total Other Instructional Programs - Elementary / Secondary	\$404,480
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,125
600 Supplies	7,377
Total Nonpublic School Programs	\$8,502
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	386,276
200 Personnel Services - Employee Benefits	237,666
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	5,000

<u>Description</u>	<u>Amount</u>
600 Supplies	63,221
700 Property	10,000
Total Pre-Kindergarten	\$706,163
Total Instruction	\$17,110,357
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	574,630
200 Personnel Services - Employee Benefits	433,601
300 Purchased Professional and Technical Services	180,876
500 Other Purchased Services	2,925
600 Supplies	26,685
800 Other Objects	500
Total Support Services - Students	\$1,219,217
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	601,648
200 Personnel Services - Employee Benefits	348,906
300 Purchased Professional and Technical Services	62,719
400 Purchased Property Services	13,883
500 Other Purchased Services	38,922
600 Supplies	995,180
800 Other Objects	250
Total Support Services - Instructional Staff	\$2,061,508
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	913,417
200 Personnel Services - Employee Benefits	596,056
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	21,500
500 Other Purchased Services	41,350
600 Supplies	55,916
800 Other Objects	17,350
Total Support Services - Administration	\$1,739,589
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	184,241
200 Personnel Services - Employee Benefits	110,837
300 Purchased Professional and Technical Services	95,500
400 Purchased Property Services	600
600 Supplies	5,500
Total Support Services - Pupil Health	\$396,678
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	288,234
200 Personnel Services - Employee Benefits	222,626
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	15,500
500 Other Purchased Services	4,150

<u>Description</u>	<u>Amount</u>
600 Supplies	61,600
800 Other Objects	3,500
Total Support Services - Business	\$607,610
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	994,738
200 Personnel Services - Employee Benefits	714,229
300 Purchased Professional and Technical Services	85,250
400 Purchased Property Services	185,862
500 Other Purchased Services	108,750
600 Supplies	583,401
700 Property	75,000
Total Operation and Maintenance of Plant Services	\$2,747,230
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	20,131
200 Personnel Services - Employee Benefits	12,755
500 Other Purchased Services	1,200,000
600 Supplies	38,450
Total Student Transportation Services	\$1,271,336
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,500
Total Other Support Services	\$6,500
Total Support Services	\$10,049,668
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	330,917
200 Personnel Services - Employee Benefits	231,864
300 Purchased Professional and Technical Services	68,835
400 Purchased Property Services	18,000
500 Other Purchased Services	54,900
600 Supplies	87,150
700 Property	27,500
800 Other Objects	21,432
Total Student Activities	\$840,598
3300 <u>Community Services</u>	
600 Supplies	5,450
800 Other Objects	4,000
Total Community Services	\$9,450
Total Operation of Non-Instructional Services	\$850,048
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	329,909
900 Other Uses of Funds	550,000
Total Debt Service / Other Expenditures and Financing Uses	\$879,909
Total Other Expenditures and Financing Uses	\$879,909
TOTAL EXPENDITURES	\$29,049,982

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,171,979	7,039,549
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	3,890,961	3,605,961
Other Capital Projects Fund	450,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	540,000	530,000
Child Care Operations Fund	550,000	545,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	320,000	325,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	110,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$14,042,940	\$12,155,510
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,042,940	\$12,155,510
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	5,075,000	4,882,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	660,000	640,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,380,000	2,294,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,115,000	\$7,816,000

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 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

<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	8,000	8,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$8,000	\$8,500
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$8,123,000	\$7,824,500

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	\$8,123,000	\$7,824,500
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,000,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,164,647
0850 Unassigned Fund Balance	874,902
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,039,549

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,039,549
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