

<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	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,700,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	13,988,764
7000 Revenue from State Sources	20,497,209
8000 Revenue from Federal Sources	1,770,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$36,255,973</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$38,755,973</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	8,997,464
6113 Public Utility Realty Taxes	12,400
6114 Payments in Lieu of Current Taxes - State / Local	13,900
6140 Current Act 511 Taxes - Flat Rate Assessments	24,000
6150 Current Act 511 Taxes - Proportional Assessments	2,460,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,450,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	175,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	10,000

**REVENUE FROM LOCAL SOURCES \$13,988,764**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,442,064
7112 Basic Education Funding-Social Security	690,000
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,909,215
7311 Pupil Transportation Subsidy	1,600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	525,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	526,930
7505 Ready to Learn Block Grant	347,000
7820 State Share of Retirement Contributions	3,375,000

**REVENUE FROM STATE SOURCES \$20,497,209**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	65,000
8517 Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	175,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,770,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,255,973</b>
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Act 1 Index (current): 6.1%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(2)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,999,270</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$526,930</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$9,526,200</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,783,677</b>		

	<b>Columbia</b>	<b>Schuylkill</b>	<b>Total</b>
<hr/>			
<b>2022-23 Data</b>			
a. Assessed Value	\$8,616,992	\$217,894,930	\$226,511,922
b. Real Estate Mills	46.7600	46.7600	46.7600
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$21,087,770	\$509,466,431	\$530,554,201
d. Assessed Value	\$8,999,063	\$221,574,485	\$230,573,548
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$402,931	\$10,188,767	\$10,591,698
(a * b)			
<b>2023-24 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	3.97467%	96.02533%	100.00000%
h. Rebalanced 2022-23 Tax Levy			\$10,591,698
(f Total * g)			
i. Base Mills Subject to Index	46.7600	46.7600	46.7600
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.74000%	87.74000%	87.74000%
k. Tax Levy Needed			\$10,783,677
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>46.7600</b>	<b>46.7600</b>	<b>46.7600</b>
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$420,796	\$10,360,823	\$10,781,619
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,254,689
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,997,464
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,999,270

Amount of Tax Relief for Homestead Exclusions

\$526,930

Total Approx. Tax Revenue:

\$9,526,200

Approx. Tax Levy for Tax Rate Calculation:

\$10,783,677

	Columbia	Schuylkill	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	49.6124	49.6124	49.6124
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$446,465	\$10,992,842	\$11,439,307
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$2,604.00	\$2,604.00	
Number of Homestead/Farmstead Properties	234	4098	4332
Median Assessed Value of Homestead Properties			\$23,087

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,999,270

Amount of Tax Relief for Homestead Exclusions

\$526,930

Total Approx. Tax Revenue:

\$9,526,200

Approx. Tax Levy for Tax Rate Calculation:

\$10,783,677

Columbia

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$526,930

Lowering RE Tax Rate

\$0

\$526,930

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$526,930**

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>
Columbia	8,999,063	46.7600	420,796			87.74000%	
Schuylkill	221,574,485	46.7600	10,360,823			87.74000%	
<b>Totals:</b>	<b>230,573,548</b>		<b>10,781,619</b>	- 526,930 =	10,254,689 X	87.74000% =	8,997,464

	<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	24,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>24,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,575,000
6152 Current Act 511 Occupation Taxes	218.5000	0.000	725,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	160,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,460,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,484,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>530,554,201 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,366,650</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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>								
	Columbia	46.7600	46.7600	0.00%	Yes	6.1%			
	Schuylkill	46.7600	46.7600	0.00%	Yes	6.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%			
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	6.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%			



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,488,350
1200 Special Programs - Elementary / Secondary	5,133,893
1300 Vocational Education	800,000
1400 Other Instructional Programs - Elementary / Secondary	398,900
<b>Total Instruction</b>	<b>\$21,821,143</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,461,350
2200 Support Services - Instructional Staff	709,150
2300 Support Services - Administration	1,975,850
2400 Support Services - Pupil Health	672,250
2500 Support Services - Business	488,850
2600 Operation and Maintenance of Plant Services	2,905,850
2700 Student Transportation Services	2,233,800
2800 Support Services - Central	580,250
2900 Other Support Services	4,500
<b>Total Support Services</b>	<b>\$11,031,850</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	199,900
3300 Community Services	30,250
<b>Total Operation of Non-Instructional Services</b>	<b>\$230,150</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	21,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,105,000
5200 Interfund Transfers - Out	1,100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,205,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,309,143</b>

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,351,500
200 Personnel Services - Employee Benefits	5,215,500
300 Purchased Professional and Technical Services	463,100
400 Purchased Property Services	53,500
500 Other Purchased Services	1,712,000
600 Supplies	671,750
700 Property	13,500
800 Other Objects	7,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,488,350</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,579,540
200 Personnel Services - Employee Benefits	1,969,100
300 Purchased Professional and Technical Services	517,000
400 Purchased Property Services	250
500 Other Purchased Services	39,250
600 Supplies	24,753
700 Property	1,000
800 Other Objects	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,133,893</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	800,000
<b>Total Vocational Education</b>	<b>\$800,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	126,500
200 Personnel Services - Employee Benefits	57,900
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	210,250
600 Supplies	2,000
800 Other Objects	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$398,900</b>
<b>Total Instruction</b>	<b>\$21,821,143</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	814,000
200 Personnel Services - Employee Benefits	617,800
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	1,000
500 Other Purchased Services	5,500
600 Supplies	8,300
800 Other Objects	1,750
<b>Total Support Services - Students</b>	<b>\$1,461,350</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	358,000
200 Personnel Services - Employee Benefits	294,850
300 Purchased Professional and Technical Services	13,200
400 Purchased Property Services	11,000
500 Other Purchased Services	4,000
600 Supplies	26,100
700 Property	500
800 Other Objects	1,500
<b>Total Support Services - Instructional Staff</b>	<b>\$709,150</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	963,250
200 Personnel Services - Employee Benefits	687,700
300 Purchased Professional and Technical Services	201,150
400 Purchased Property Services	9,250
500 Other Purchased Services	48,000
600 Supplies	46,750
700 Property	750
800 Other Objects	19,000
<b>Total Support Services - Administration</b>	<b>\$1,975,850</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	343,000
200 Personnel Services - Employee Benefits	276,500
300 Purchased Professional and Technical Services	30,750
400 Purchased Property Services	7,500
500 Other Purchased Services	1,500
600 Supplies	12,500
700 Property	500
<b>Total Support Services - Pupil Health</b>	<b>\$672,250</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	238,000
200 Personnel Services - Employee Benefits	207,100
300 Purchased Professional and Technical Services	26,750
400 Purchased Property Services	5,250
500 Other Purchased Services	2,750
600 Supplies	6,250
800 Other Objects	2,750
<b>Total Support Services - Business</b>	<b>\$488,850</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	975,000
200 Personnel Services - Employee Benefits	796,000
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	668,600
500 Other Purchased Services	109,000
600 Supplies	332,000
700 Property	16,500
800 Other Objects	1,250

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,905,850</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	57,500
200 Personnel Services - Employee Benefits	57,050
500 Other Purchased Services	2,013,000
600 Supplies	106,250
<b>Total Student Transportation Services</b>	<b>\$2,233,800</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	285,000
200 Personnel Services - Employee Benefits	224,750
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	1,000
500 Other Purchased Services	20,500
600 Supplies	30,000
700 Property	15,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$580,250</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	1,500
600 Supplies	3,000
<b>Total Other Support Services</b>	<b>\$4,500</b>
<b>Total Support Services</b>	<b>\$11,031,850</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	90,500
200 Personnel Services - Employee Benefits	38,400
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	23,000
500 Other Purchased Services	37,500
600 Supplies	6,000
800 Other Objects	3,000
<b>Total Student Activities</b>	<b>\$199,900</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	4,250
600 Supplies	5,000
800 Other Objects	14,000
<b>Total Community Services</b>	<b>\$30,250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$230,150</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	21,000

<u>Description</u>	<u>Amount</u>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$21,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	755,000
900 Other Uses of Funds	1,350,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,105,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,100,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,205,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,309,143</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	3,300,000	3,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,500,000	750,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	425,000	425,000
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	400,000	400,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,625,000</b>	<b>\$4,875,000</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>\$5,625,000</b>	<b>\$4,875,000</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	25,005,000	23,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	700,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,100,000	1,200,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,805,000</b>	<b>\$25,700,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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**

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

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

<b>Total Long-Term Indebtedness</b>	<b>\$26,805,000</b>	<b>\$25,700,000</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>\$26,805,000</b>	<b>\$25,700,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	600,000
0850 Unassigned Fund Balance	1,646,830
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,446,830</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,446,830</b>
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