

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Heather N Burke

(570)584-2131 Extn :

Contact Person

Telephone

Extension

hburke@elsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Lycoming SD	COUNTY : Lycoming	AUN : 117412003
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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	\$28439405
Ending Unassigned Fund Balance	\$2193189
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.71%

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 5-23-23
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : East Lycoming SD	County : Lycoming	AUN Number : 117412003
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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 4/25/23
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DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The anticipated use of budgetary reserve is for expenditure offset for Federal/State expenses not budgeted in other budget functions and for unforeseen expenses.
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.	The fund balance is a hedge against uncertainties such as: governmental mandates; unanticipated capital expenses; unforeseen increases in energy costs; tax collection variations due to turns in the business cycle; and court decisions. 7-10% is accepted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Committed for Capital Projects/5-10 Year Life Cycle Equipment Purchases, GASB 45/OPEB, Pre-Paid Expense and for Technology Refresh Reserve.

<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	25,015	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,448,226	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,269,895	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,718,121</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,315,904	
7000 Revenue from State Sources	15,549,605	
8000 Revenue from Federal Sources	445,796	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$28,311,305</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,029,426</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,011,333
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	3,065,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	297,071
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	3,000
6960 Services Provided Other Local Governmental Units / LEAs	58,500
REVENUE FROM LOCAL SOURCES	\$12,315,904
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,316,830
7112 Basic Education Funding-Social Security	535,049
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,187,478
7292 Pre-K Counts	275,000
7311 Pupil Transportation Subsidy	893,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	672,314
7505 Ready to Learn Block Grant	267,638
7820 State Share of Retirement Contributions	2,331,460
REVENUE FROM STATE SOURCES	\$15,549,605
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	306,578
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	39,879
8517 Title IV - 21st Century Schools	24,339
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$445,796
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,311,305

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,011,333	
Amount of Tax Relief for Homestead Exclusions	<u>\$672,314</u>	
Total Approx. Tax Revenue:	\$8,683,647	
Approx. Tax Levy for Tax Rate Calculation:	\$9,286,651	
	Lycoming	Total

2022-23 Data		
a. Assessed Value	\$561,029,490	\$561,029,490
b. Real Estate Mills	15.6600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$724,187,451	\$724,187,451
d. Assessed Value	\$565,914,160	\$565,914,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,785,722	\$8,785,722
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,785,722	\$8,785,722
(f Total * g)		
i. Base Mills Subject to Index	15.6600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$9,286,651	\$9,286,651
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.4100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,286,651	\$9,286,651
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,614,337
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,011,333
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,011,333	
Amount of Tax Relief for Homestead Exclusions	<u>\$672,314</u>	
Total Approx. Tax Revenue:	\$8,683,647	
Approx. Tax Levy for Tax Rate Calculation:	\$9,286,651	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.5526	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,367,351	\$9,367,351
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	\$13,628.00	
Number of Homestead/Farmstead Properties	3066	3066
Median Assessed Value of Homestead Properties		\$113,280

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,011,333
Amount of Tax Relief for Homestead Exclusions	<u>\$672,314</u>
Total Approx. Tax Revenue:	\$8,683,647
Approx. Tax Levy for Tax Rate Calculation:	\$9,286,651
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$672,314	Lowering RE Tax Rate	\$0	\$672,314
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$672,314

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lycoming	565,914,160	16.4100	9,286,651				93.00000%		
Totals:		565,914,160	9,286,651	-	672,314	=	8,614,337	X	93.00000% = 8,011,333
				<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			\$0.00		\$0.00	0	0	
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							0	0	
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			1.200%		0.000%	2,950,000	2,950,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	115,000	115,000	
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							3,065,000	3,065,000	
Total Act 511, Current Taxes								3,065,000	
Act 511 Tax Limit -->				724,187,451		X	12	8,690,249	
				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>									
	Lycoming	15.6600	16.4100	4.79%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,152,826
1200 Special Programs - Elementary / Secondary	3,331,558
1300 Vocational Education	956,929
1400 Other Instructional Programs - Elementary / Secondary	110,192
1800 Pre-Kindergarten	293,281
Total Instruction	\$16,844,786
2000 Support Services	
2100 Support Services - Students	988,233
2200 Support Services - Instructional Staff	570,586
2300 Support Services - Administration	1,611,786
2400 Support Services - Pupil Health	338,387
2500 Support Services - Business	528,541
2600 Operation and Maintenance of Plant Services	2,251,296
2700 Student Transportation Services	1,772,836
2800 Support Services - Central	632,999
Total Support Services	\$8,694,664
3000 Operation of Non-Instructional Services	
3200 Student Activities	781,350
3300 Community Services	43,605
Total Operation of Non-Instructional Services	\$824,955
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,700,000
5900 Budgetary Reserve	375,000
Total Other Expenditures and Financing Uses	\$2,075,000
Total Estimated Expenditures and Other Financing Uses	\$28,439,405

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		6,623,269
200 Personnel Services - Employee Benefits		4,502,548
300 Purchased Professional and Technical Services		122,994
400 Purchased Property Services		35,218
500 Other Purchased Services		647,316
600 Supplies		203,268
700 Property		10,500
800 Other Objects		7,713
Total Regular Programs - Elementary / Secondary		\$12,152,826
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,364,590
200 Personnel Services - Employee Benefits		932,924
300 Purchased Professional and Technical Services		415,296
500 Other Purchased Services		608,903
600 Supplies		9,845
Total Special Programs - Elementary / Secondary		\$3,331,558
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		274,150
200 Personnel Services - Employee Benefits		190,679
500 Other Purchased Services		486,400
600 Supplies		5,700
Total Vocational Education		\$956,929
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		34,389
200 Personnel Services - Employee Benefits		14,503
300 Purchased Professional and Technical Services		30,000
500 Other Purchased Services		30,000
600 Supplies		1,300
Total Other Instructional Programs - Elementary / Secondary		\$110,192
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		159,645
200 Personnel Services - Employee Benefits		122,158
500 Other Purchased Services		1,500
600 Supplies		9,978
Total Pre-Kindergarten		\$293,281
Total Instruction		\$16,844,786
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		603,309
200 Personnel Services - Employee Benefits		362,244
300 Purchased Professional and Technical Services		15,000
500 Other Purchased Services		2,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,680
Total Support Services - Students	\$988,233
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	303,502
200 Personnel Services - Employee Benefits	233,534
300 Purchased Professional and Technical Services	9,550
500 Other Purchased Services	1,000
600 Supplies	22,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$570,586
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	883,884
200 Personnel Services - Employee Benefits	562,596
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	500
500 Other Purchased Services	19,700
600 Supplies	35,650
800 Other Objects	11,456
Total Support Services - Administration	\$1,611,786
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	191,918
200 Personnel Services - Employee Benefits	129,041
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	778
600 Supplies	2,650
700 Property	5,000
Total Support Services - Pupil Health	\$338,387
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	263,350
200 Personnel Services - Employee Benefits	178,390
300 Purchased Professional and Technical Services	61,300
400 Purchased Property Services	6,500
500 Other Purchased Services	10,600
600 Supplies	5,000
800 Other Objects	3,401
Total Support Services - Business	\$528,541
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	698,818
200 Personnel Services - Employee Benefits	521,433
300 Purchased Professional and Technical Services	92,626
400 Purchased Property Services	264,500
500 Other Purchased Services	137,200
600 Supplies	459,267
700 Property	74,952
800 Other Objects	2,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,251,296
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	8,342
200 Personnel Services - Employee Benefits	3,518
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	1,726,476
600 Supplies	500
Total Student Transportation Services	\$1,772,836
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	173,658
200 Personnel Services - Employee Benefits	126,178
300 Purchased Professional and Technical Services	60,900
400 Purchased Property Services	9,013
500 Other Purchased Services	30,250
600 Supplies	205,000
700 Property	28,000
Total Support Services - Central	\$632,999
Total Support Services	\$8,694,664
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	369,169
200 Personnel Services - Employee Benefits	153,878
300 Purchased Professional and Technical Services	69,375
400 Purchased Property Services	11,050
500 Other Purchased Services	66,118
600 Supplies	97,810
800 Other Objects	13,950
Total Student Activities	\$781,350
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	28,560
200 Personnel Services - Employee Benefits	12,045
500 Other Purchased Services	500
800 Other Objects	2,500
Total Community Services	\$43,605
Total Operation of Non-Instructional Services	\$824,955
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,700,000
Total Interfund Transfers - Out	\$1,700,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	375,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$375,000
Total Other Expenditures and Financing Uses	\$2,075,000
TOTAL EXPENDITURES	\$28,439,405

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	2,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund	55,000	55,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,332,500	\$4,332,500

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		

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<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	\$4,332,500	\$4,332,500

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	42,086,855	40,689,319
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	220,604	220,604
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,454,391	6,454,391
0599 Other Noncurrent Liabilities		
Total General Fund	\$48,761,850	\$47,364,314
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	\$48,761,850	\$47,364,314

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$48,761,850	\$47,364,314

Account Description	Amounts
0810 Nonspendable Fund Balance	25,015
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,396,832
0850 Unassigned Fund Balance	2,193,189
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,590,021
5900 Budgetary Reserve	375,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,990,036