

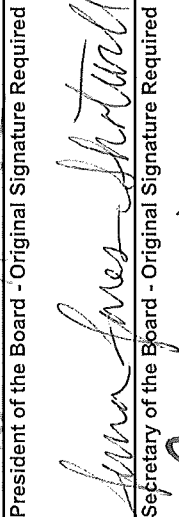
# FINAL GENERAL FUND BUDGET

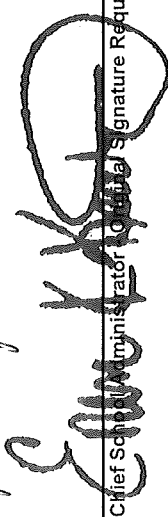
Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

Brian Rinaldi  
Contact Person

brian.rinaldi@ofsd.cc  
Email Address

  
Date

  
Date

  
Date

(570)457-6721      Extn :122

Telephone      Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Old Forge SD	COUNTY : Lackawanna	AUN : 119356603
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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%

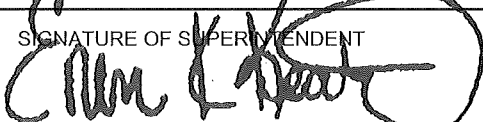
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes ☐  
No ☒

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

Total Budgeted Expenditures	\$17282518
Ending Unassigned Fund Balance	\$1908769
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.04%

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 7/12/2023
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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 : Old Forge SD	County : Lackawanna	AUN Number : 119356603
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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 7/12/23
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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>
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.	Unassigned fund balance will be used to cover future expenditures resulting from zero mill tax increase.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,325,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,325,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,841,927	
7000 Revenue from State Sources	7,545,485	
8000 Revenue from Federal Sources	478,875	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,866,287</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$19,191,287</u></b>

LEA : 119356603      Old Forge SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,841,588
6113 Public Utility Realty Taxes	7,250
6114 Payments in Lieu of Current Taxes - State / Local	14,750
6140 Current Act 511 Taxes - Flat Rate Assessments	9,500
6150 Current Act 511 Taxes - Proportional Assessments	1,174,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	542,000
6500 Earnings on Investments	12,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,563
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	12,500
6990 Refunds and Other Miscellaneous Revenue	10,126
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,841,927</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,644,695
7112 Basic Education Funding-Social Security	270,975
7271 Special Education funds for School-Aged Pupils	727,468
7311 Pupil Transportation Subsidy	126,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,636
7340 State Property Tax Reduction Allocation	285,512
7360 Safe Schools	135,700
7505 Ready to Learn Block Grant	1,134,854
7506 PAsmart Grants	15,500
7820 State Share of Retirement Contributions	1,185,695
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,545,485</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	18,850
8514 Title I - Improving the Academic Achievement of the Disadvantaged	425,250
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	28,250
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,525
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$478,875</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,866,287</b>

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,841,588	
Amount of Tax Relief for Homestead Exclusions	<u>\$285,512</u>	
Total Approx. Tax Revenue:	\$7,127,100	
Approx. Tax Levy for Tax Rate Calculation:	\$7,887,276	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$51,891,545	\$51,891,545
b. Real Estate Mills	145.6227	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$455,583,848	\$455,583,848
d. Assessed Value	\$54,162,405	\$54,162,405
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,556,587	\$7,556,587
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,556,587	\$7,556,587
(f Total * g)		
i. Base Mills Subject to Index	145.6227	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$7,887,276	\$7,887,276
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	145.6227	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,887,276	\$7,887,276
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,601,764
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,841,588
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,841,588	
Amount of Tax Relief for Homestead Exclusions	<u>\$285,512</u>	
Total Approx. Tax Revenue:	\$7,127,100	
Approx. Tax Levy for Tax Rate Calculation:	\$7,887,276	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	153.6319	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,321,073	\$8,321,073
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	\$1,032.00	
Number of Homestead/Farmstead Properties	1900	1900
Median Assessed Value of Homestead Properties		\$13,471

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,841,588
Amount of Tax Relief for Homestead Exclusions	<u>\$285,512</u>
Total Approx. Tax Revenue:	\$7,127,100
Approx. Tax Levy for Tax Rate Calculation:	\$7,887,276
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$285,512	Lowering RE Tax Rate	\$0	\$285,512
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$285,512

<u>CODE</u>								
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>		
Lackawanna	54,162,405	145.6227	7,887,276			90.00000%		
<b>Totals:</b>	<b>54,162,405</b>		<b>7,887,276</b>	-	285,512 =	7,601,764 X	90.00000% = 6,841,588	
				<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			\$5.00	\$0.00	9,500	9,500	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>9,500</b>	<b>9,500</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,102,250	1,102,250	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	72,650	72,650	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,174,900</b>	<b>1,174,900</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,184,400</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>455,583,848 X</b>	<b>12</b>	<b>5,467,006</b>		
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>		

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> Lackawanna	145.6227	145.6227	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 119356603     Old Forge SD

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		6,102,647
1200 Special Programs - Elementary / Secondary		3,887,224
1300 Vocational Education		718,966
1400 Other Instructional Programs - Elementary / Secondary		461,587
<b>Total Instruction</b>		<b>\$11,170,424</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		503,423
2200 Support Services - Instructional Staff		302,833
2300 Support Services - Administration		1,265,338
2400 Support Services - Pupil Health		131,590
2500 Support Services - Business		473,055
2600 Operation and Maintenance of Plant Services		1,140,923
2700 Student Transportation Services		649,250
2800 Support Services - Central		795
2900 Other Support Services		12,261
<b>Total Support Services</b>		<b>\$4,479,468</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		402,101
<b>Total Operation of Non-Instructional Services</b>		<b>\$402,101</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		6,000
5200 Interfund Transfers - Out		1,224,525
<b>Total Other Expenditures and Financing Uses</b>		<b>\$1,230,525</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$17,282,518</b>

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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		3,285,695
200 Personnel Services - Employee Benefits		2,323,122
300 Purchased Professional and Technical Services		26,950
400 Purchased Property Services		46,840
500 Other Purchased Services		26,850
600 Supplies		365,425
700 Property		24,375
800 Other Objects		3,390
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$6,102,647</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,078,873
200 Personnel Services - Employee Benefits		1,049,922
300 Purchased Professional and Technical Services		325,850
400 Purchased Property Services		7,450
500 Other Purchased Services		1,422,000
600 Supplies		3,129
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,887,224</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		213,562
200 Personnel Services - Employee Benefits		128,988
400 Purchased Property Services		1,000
500 Other Purchased Services		365,000
600 Supplies		10,416
<b>Total Vocational Education</b>		<b>\$718,966</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		231,913
200 Personnel Services - Employee Benefits		167,661
500 Other Purchased Services		60,000
600 Supplies		2,013
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$461,587</b>
<b>Total Instruction</b>		<b>\$11,170,424</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		281,582
200 Personnel Services - Employee Benefits		203,567
300 Purchased Professional and Technical Services		11,100
400 Purchased Property Services		300
500 Other Purchased Services		1,300
600 Supplies		5,574
<b>Total Support Services - Students</b>		<b>\$503,423</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		161,855

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	124,947
500 Other Purchased Services	800
600 Supplies	13,331
700 Property	1,400
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$302,833</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	641,570
200 Personnel Services - Employee Benefits	475,552
300 Purchased Professional and Technical Services	74,300
400 Purchased Property Services	24,260
500 Other Purchased Services	14,150
600 Supplies	18,850
800 Other Objects	16,656
<b>Total Support Services - Administration</b>	<b>\$1,265,338</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	52,430
200 Personnel Services - Employee Benefits	48,041
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	10,650
600 Supplies	469
<b>Total Support Services - Pupil Health</b>	<b>\$131,590</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	197,886
200 Personnel Services - Employee Benefits	148,769
300 Purchased Professional and Technical Services	11,850
400 Purchased Property Services	7,450
500 Other Purchased Services	1,750
600 Supplies	1,500
800 Other Objects	103,850
<b>Total Support Services - Business</b>	<b>\$473,055</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	237,555
200 Personnel Services - Employee Benefits	203,183
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	278,750
500 Other Purchased Services	200,860
600 Supplies	80,500
700 Property	30,000
800 Other Objects	75
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,140,923</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	649,250
<b>Total Student Transportation Services</b>	<b>\$649,250</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
800 Other Objects	795
<b>Total Support Services - Central</b>	<b>\$795</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,261
<b>Total Other Support Services</b>	<b>\$12,261</b>
<b>Total Support Services</b>	<b>\$4,479,468</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	218,630
200 Personnel Services - Employee Benefits	92,021
400 Purchased Property Services	52,425
500 Other Purchased Services	23,335
600 Supplies	15,140
800 Other Objects	550
<b>Total Student Activities</b>	<b>\$402,101</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$402,101</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	6,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,224,525
<b>Total Interfund Transfers - Out</b>	<b>\$1,224,525</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,230,525</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,282,518</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,325,000	435,625
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	7,007,248	625,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	171,856	157,825
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	131,215	129,527
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,635,319</b>	<b>\$1,347,977</b>

<u>Long-Term Investments</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		

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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	\$9,635,319	\$1,347,977

LEA : 119356603      Old Forge SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	1,069,525	1,069,875
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	173,457	176,884
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,228,846	2,297,940
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,471,828</b>	<b>\$3,544,699</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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service 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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise 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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service 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		
<b>Total Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment 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		
<b>Total Investment Trust Fund</b>		
<b>Pension 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		
<b>Total Pension Trust Fund</b>		
<b>Activity 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		
<b>Total Activity Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency 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		
<b>Total Other Agency Fund</b>		
<b>Permanent 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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,471,828</b>	<b>\$3,544,699</b>

<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	\$3,471,828	\$3,544,699

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,908,769
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,908,769
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,908,769