


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required06/19/2023

Date

Secretary of the Board - Original Signature Required06/19/2023

Date

Chief School Administrator - Original Signature Required06/19/2023

Date

Vicki Bendig

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Contact Person

Telephone Extension

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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 : Wattsburg Area SD	COUNTY : Erie	AUN : 105259703
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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	\$28774214
Ending Unassigned Fund Balance	\$2154026
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.48%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.


Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 06/19/2023
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DUE DATE: AUGUST 15 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

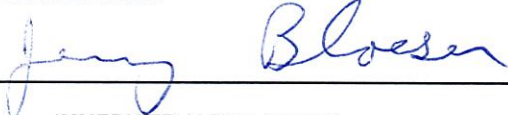
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wattsburg Area SD	County : Erie	AUN Number : 105259703
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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 05/15/2023
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DUE DATE:

IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,000.00 . Provide a justification.	The benefit amount is for tuition reimbursement. There are no salaries for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,000.00	The benefit amount is for tuition reimbursement. There are no salaries for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency funds.
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.	To be used in the event of an emergency or unforeseen mechanical failure repair or other increase in operating expenses within School Board Policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to current and future construction projects.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	100,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,947,181	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,154,026	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,101,207</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,479,754	
7000 Revenue from State Sources	13,865,942	
8000 Revenue from Federal Sources	428,518	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$28,774,214</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,875,421</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,077,113
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	7,006
6120 Current Per Capita Taxes, Section 679	27,750
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,210,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,103
6910 Rentals	16,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	9,282
REVENUE FROM LOCAL SOURCES	\$14,479,754
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,521,947
7112 Basic Education Funding-Social Security	472,923
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,194,751
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	584,490
7505 Ready to Learn Block Grant	243,953
7820 State Share of Retirement Contributions	2,101,878
REVENUE FROM STATE SOURCES	\$13,865,942
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	329,503
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,379
8517 Title IV - 21st Century Schools	23,636
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$428,518
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,774,214

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,077,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$584,490</u>	
Total Approx. Tax Revenue:	\$12,661,603	
Approx. Tax Levy for Tax Rate Calculation:	\$13,145,190	
	Erie	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$592,407,791	\$592,407,791
b. Real Estate Mills	21.3280	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$592,677,134	\$592,677,134
d. Assessed Value	\$596,126,705	\$596,126,705
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,634,873	\$12,634,873
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$12,634,873	\$12,634,873
(f Total * g)		
i. Base Mills Subject to Index	21.3280	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.15000%	96.15000%
k. Tax Levy Needed	\$13,145,190	\$13,145,190
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.0510	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,145,190	\$13,145,190
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,560,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,077,113
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,077,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$584,490</u>	
Total Approx. Tax Revenue:	\$12,661,603	
Approx. Tax Levy for Tax Rate Calculation:	\$13,145,190	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.5223	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,426,144	\$13,426,144
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	\$8,379.00	
Number of Homestead/Farmstead Properties	3176	3176
Median Assessed Value of Homestead Properties		\$134,665

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,077,113
Amount of Tax Relief for Homestead Exclusions	<u>\$584,490</u>
Total Approx. Tax Revenue:	\$12,661,603
Approx. Tax Levy for Tax Rate Calculation:	\$13,145,190
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$584,490	Lowering RE Tax Rate	\$0	\$584,490
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$584,490

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>Percent Collected</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>						
Erie	596,126,705	22.0510	13,145,190				96.15000%		
Totals:	596,126,705		13,145,190	-	584,490	=	12,560,700	X	96.15000% = 12,077,113
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					27,750
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			\$5.00	\$0.00	34,210	27,750		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	12,000	11,750		
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						46,210	39,500		
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%	1,150,000	1,100,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	110,000	110,000		
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						1,260,000	1,210,000		
Total Act 511, Current Taxes							1,249,500		
Act 511 Tax Limit -->					592,677,134	X	12	7,112,126	
					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>									
	Erie	21.3280	22.0510	3.39%	Yes	5.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,566,692
1200 Special Programs - Elementary / Secondary	2,865,238
1300 Vocational Education	393,000
1400 Other Instructional Programs - Elementary / Secondary	226,529
1500 Nonpublic School Programs	9,597
Total Instruction	\$14,061,056
2000 Support Services	
2100 Support Services - Students	1,067,127
2200 Support Services - Instructional Staff	1,406,675
2300 Support Services - Administration	2,197,615
2400 Support Services - Pupil Health	345,714
2500 Support Services - Business	582,415
2600 Operation and Maintenance of Plant Services	2,536,556
2700 Student Transportation Services	1,937,000
2800 Support Services - Central	39,550
2900 Other Support Services	31,200
Total Support Services	\$10,143,852
3000 Operation of Non-Instructional Services	
3200 Student Activities	792,925
Total Operation of Non-Instructional Services	\$792,925
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	175,020
5200 Interfund Transfers - Out	2,493,000
5900 Budgetary Reserve	1,108,361
Total Other Expenditures and Financing Uses	\$3,776,381
Total Estimated Expenditures and Other Financing Uses	\$28,774,214

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,287,350
200 Personnel Services - Employee Benefits	4,332,923
300 Purchased Professional and Technical Services	301,724
400 Purchased Property Services	69,500
500 Other Purchased Services	87,200
600 Supplies	487,545
800 Other Objects	450
Total Regular Programs - Elementary / Secondary	\$10,566,692
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,198,456
200 Personnel Services - Employee Benefits	948,950
300 Purchased Professional and Technical Services	233,372
500 Other Purchased Services	439,810
600 Supplies	43,150
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$2,865,238
1300 <u>Vocational Education</u>	
500 Other Purchased Services	393,000
Total Vocational Education	\$393,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	82,905
200 Personnel Services - Employee Benefits	35,924
500 Other Purchased Services	107,700
Total Other Instructional Programs - Elementary / Secondary	\$226,529
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,597
Total Nonpublic School Programs	\$9,597
Total Instruction	\$14,061,056
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	492,265
200 Personnel Services - Employee Benefits	430,986
300 Purchased Professional and Technical Services	97,176
500 Other Purchased Services	400
600 Supplies	45,900
800 Other Objects	400
Total Support Services - Students	\$1,067,127
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	403,836
200 Personnel Services - Employee Benefits	389,606
300 Purchased Professional and Technical Services	55,700

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	260,000
500 Other Purchased Services	61,477
600 Supplies	235,956
800 Other Objects	100
Total Support Services - Instructional Staff	\$1,406,675
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,075,749
200 Personnel Services - Employee Benefits	874,082
300 Purchased Professional and Technical Services	113,500
500 Other Purchased Services	83,534
600 Supplies	38,550
800 Other Objects	12,200
Total Support Services - Administration	\$2,197,615
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	182,458
200 Personnel Services - Employee Benefits	151,936
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	200
600 Supplies	4,800
800 Other Objects	320
Total Support Services - Pupil Health	\$345,714
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	266,701
200 Personnel Services - Employee Benefits	218,703
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	6,200
500 Other Purchased Services	13,511
600 Supplies	68,300
800 Other Objects	4,500
Total Support Services - Business	\$582,415
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	938,072
200 Personnel Services - Employee Benefits	590,100
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	382,584
500 Other Purchased Services	89,800
600 Supplies	459,300
700 Property	7,500
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$2,536,556
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,937,000
Total Student Transportation Services	\$1,937,000
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	31,000
300 Purchased Professional and Technical Services	8,050
500 Other Purchased Services	500
Total Support Services - Central	\$39,550
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,200
Total Other Support Services	\$31,200
Total Support Services	\$10,143,852
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	367,630
200 Personnel Services - Employee Benefits	168,170
300 Purchased Professional and Technical Services	78,600
400 Purchased Property Services	10,200
500 Other Purchased Services	72,000
600 Supplies	78,600
800 Other Objects	17,725
Total Student Activities	\$792,925
Total Operation of Non-Instructional Services	\$792,925
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	25,020
900 Other Uses of Funds	150,000
Total Debt Service / Other Expenditures and Financing Uses	\$175,020
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,493,000
Total Interfund Transfers - Out	\$2,493,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,108,361
Total Budgetary Reserve	\$1,108,361
Total Other Expenditures and Financing Uses	\$3,776,381
TOTAL EXPENDITURES	\$28,774,214

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,900,000	3,900,000
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	660,900	300,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,560,900	\$4,200,000

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	\$4,560,900	\$4,200,000

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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	25,579,922	23,620,132
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	427,120	252,100
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,007,042	\$23,872,232
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	\$26,007,042	\$23,872,232

<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	\$26,007,042	\$23,872,232

Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,947,181
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,154,026
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,101,207
5900 Budgetary Reserve	1,108,361
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,309,568