

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

_____
President of the Board - Original Signature Required_____
Date

6-19-23

_____
Secretary of the Board - Original Signature Required_____
Date

June 19, 2023

_____
Chief School Administrator - Original Signature Required_____
Date

6/19/23

Stephanie Heller

Contact Person

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Extn :3009

Telephone_____
Extension

sheller@wyalusingrams.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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 ☒

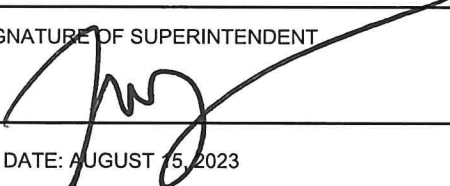
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$28231674
Ending Unassigned Fund Balance	\$2259031
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/23
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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 : Wyalusing Area SD	County : Bradford	AUN Number : 117089003
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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 6-19-23
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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.	Our district needs to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for the specific areas of Special Education, PSERS, Healthcare, Technology Infrastructure, and Capital Improvements.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,539,581	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,258,534	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,798,115</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,774,198	
7000 Revenue from State Sources	13,807,302	
8000 Revenue from Federal Sources	547,830	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$26,149,330</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,947,445</u>

LEA : 117089003 Wyalusing Area SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,099,245
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	52,634
6120 Current Per Capita Taxes, Section 679	25,010
6140 Current Act 511 Taxes - Flat Rate Assessments	25,010
6150 Current Act 511 Taxes - Proportional Assessments	1,612,042
6400 Delinquencies on Taxes Levied / Assessed by the LEA	643,950
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,132
6910 Rentals	8,175
REVENUE FROM LOCAL SOURCES	\$11,774,198
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,652,217
7112 Basic Education Funding-Social Security	468,142
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,135,968
7311 Pupil Transportation Subsidy	1,206,642
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	645,576
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,925
7340 State Property Tax Reduction Allocation	374,943
7505 Ready to Learn Block Grant	231,038
7820 State Share of Retirement Contributions	2,017,066
REVENUE FROM STATE SOURCES	\$13,807,302
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	312,391
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,299
8517 Title IV - 21st Century Schools	23,140
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$547,830

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,149,330

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,099,250		
Amount of Tax Relief for Homestead Exclusions	<u>\$374,943</u>		
Total Approx. Tax Revenue:	\$9,474,193		
Approx. Tax Levy for Tax Rate Calculation:	\$10,189,166		

	Bradford	Wyoming	Total
2022-23 Data			
a. Assessed Value	\$157,678,049	\$14,415,975	\$172,094,024
b. Real Estate Mills	55.4057	73.9397	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$504,253,967	\$61,301,325	\$565,555,292
d. Assessed Value	\$158,553,099	\$14,661,790	\$173,214,889
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$8,736,263	\$1,065,913	\$9,802,176
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	89.16086%	10.83914%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,739,704	\$1,062,472	\$9,802,176
(f Total * g)			
i. Base Mills Subject to Index	55.4275	73.9397	
(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%	90.37000%	92.71493%
k. Tax Levy Needed	\$9,084,748	\$1,104,418	\$10,189,166
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	57.2978	75.3262	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,084,744	\$1,104,417	\$10,189,161
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,814,218
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,099,245
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,099,250		
Amount of Tax Relief for Homestead Exclusions	<u>\$374,943</u>		
Total Approx. Tax Revenue:	\$9,474,193		
Approx. Tax Levy for Tax Rate Calculation:	\$10,189,166		

	Bradford	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	58.5868	78.1542	
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)	\$9,289,119	\$1,145,880	\$10,434,999
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	\$3,173.00	\$2,414.00	
Number of Homestead/Farmstead Properties	1795	267	2062
Median Assessed Value of Homestead Properties			\$24,258

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,099,250		
Amount of Tax Relief for Homestead Exclusions	<u>\$374,943</u>		
Total Approx. Tax Revenue:	\$9,474,193		
Approx. Tax Levy for Tax Rate Calculation:	\$10,189,166		
	Bradford	Wyoming	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$374,943	Lowering RE Tax Rate	\$0	\$374,943
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$374,943

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>					
Bradford	158,553,099	57.2978	9,084,744				93.00000%	
Wyoming	14,661,790	75.3262	1,104,417				90.37000%	
Totals:	173,214,889		10,189,161	-	374,943	=	9,814,218	X
							92.71493%	=
								9,099,245

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>									
	Bradford	55.4275	57.2978	3.38%	Yes	5.7%				
	Wyoming	73.9397	75.3262	1.88%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	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		11,863,965
1200 Special Programs - Elementary / Secondary		3,543,574
1300 Vocational Education		884,309
1400 Other Instructional Programs - Elementary / Secondary		58,150
1500 Nonpublic School Programs		6,200
Total Instruction		\$16,356,198
2000 Support Services		
2100 Support Services - Students		842,436
2200 Support Services - Instructional Staff		1,725,033
2300 Support Services - Administration		1,527,005
2400 Support Services - Pupil Health		390,889
2500 Support Services - Business		706,454
2600 Operation and Maintenance of Plant Services		1,737,432
2700 Student Transportation Services		1,776,739
2800 Support Services - Central		151,577
Total Support Services		\$8,857,565
3000 Operation of Non-Instructional Services		
3200 Student Activities		464,168
3300 Community Services		100
Total Operation of Non-Instructional Services		\$464,268
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		2,553,643
Total Other Expenditures and Financing Uses		\$2,553,643
Total Estimated Expenditures and Other Financing Uses		\$28,231,674

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,824,011
200 Personnel Services - Employee Benefits	4,567,125
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	53,320
500 Other Purchased Services	1,123,000
600 Supplies	191,064
700 Property	53,445
Total Regular Programs - Elementary / Secondary	\$11,863,965
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,502,126
200 Personnel Services - Employee Benefits	1,062,278
300 Purchased Professional and Technical Services	550,500
400 Purchased Property Services	380,500
500 Other Purchased Services	47,670
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$3,543,574
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	262,174
200 Personnel Services - Employee Benefits	184,135
400 Purchased Property Services	2,000
500 Other Purchased Services	405,000
600 Supplies	26,000
700 Property	5,000
Total Vocational Education	\$884,309
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	48,000
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	\$58,150
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,200
Total Nonpublic School Programs	\$6,200
Total Instruction	\$16,356,198
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	475,503
200 Personnel Services - Employee Benefits	307,489
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	14,100
600 Supplies	18,543
700 Property	10,301
800 Other Objects	500

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Description	Amount
Total Support Services - Students	\$842,436
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	479,958
200 Personnel Services - Employee Benefits	388,793
300 Purchased Professional and Technical Services	343,083
400 Purchased Property Services	41,600
500 Other Purchased Services	8,200
600 Supplies	271,899
700 Property	191,500
Total Support Services - Instructional Staff	\$1,725,033
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	773,971
200 Personnel Services - Employee Benefits	545,934
300 Purchased Professional and Technical Services	138,500
400 Purchased Property Services	2,250
500 Other Purchased Services	27,200
600 Supplies	17,250
700 Property	3,000
800 Other Objects	18,900
Total Support Services - Administration	\$1,527,005
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	227,659
200 Personnel Services - Employee Benefits	153,180
400 Purchased Property Services	950
600 Supplies	5,500
700 Property	3,600
Total Support Services - Pupil Health	\$390,889
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	272,917
200 Personnel Services - Employee Benefits	209,442
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	3,500
500 Other Purchased Services	155,850
600 Supplies	5,245
700 Property	2,500
800 Other Objects	10,000
Total Support Services - Business	\$706,454
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	65,000
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	629,000
400 Purchased Property Services	403,550
600 Supplies	535,882
700 Property	97,000
800 Other Objects	3,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,737,432
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,731,739
600 Supplies	1,500
700 Property	25,000
Total Student Transportation Services	\$1,776,739
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	84,563
200 Personnel Services - Employee Benefits	64,414
500 Other Purchased Services	2,600
Total Support Services - Central	\$151,577
Total Support Services	\$8,857,565
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	231,289
200 Personnel Services - Employee Benefits	11,879
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	59,250
600 Supplies	115,750
700 Property	18,000
Total Student Activities	\$464,168
3300 <u>Community Services</u>	
600 Supplies	100
Total Community Services	\$100
Total Operation of Non-Instructional Services	\$464,268
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	278,643
900 Other Uses of Funds	2,275,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,553,643
Total Other Expenditures and Financing Uses	\$2,553,643
TOTAL EXPENDITURES	\$28,231,674

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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	8,798,115	6,965,277
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	125,000	150,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,900	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	700,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,500	2,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,626,515	\$8,517,277

<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	\$10,626,515	\$8,517,277

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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	12,139,362	9,864,362
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	75,365	70,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,569,800	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,784,527	\$14,434,362
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	\$16,784,527	\$14,434,362

<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	\$16,784,527	\$14,434,362

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,456,740
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,259,031
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,715,771
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,715,771