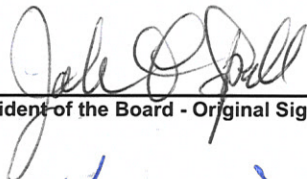


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

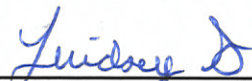
Date of Adoption of the General Fund Budget: 05/08/2023



President of the Board - Original Signature Required

5/8/2023

Date



Secretary of the Board - Original Signature Required

5/8/23

Date



Chief School Administrator - Original Signature Required

5/8/23

Date

Kerriann Horan

(570)226-4557

Extn :3000

Contact Person

Telephone

Extension

horanke@wallenpaupack.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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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	\$89664092
Ending Unassigned Fund Balance	\$2639198
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.94%

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
-----------------------------	------

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 : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
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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
--	-------------

**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.	Due to the many uncertainties facing the District with recent events to our county, these funds are necessary for unforeseen expenses to the District.
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 offset future tax increases due to continued cost associated with special education, cyber school cost and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB. The Board approved a resolution to commit funds to handle increases with our self funded health insurance and increases projected by PSERS Retirement fund.

<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	8,281,442
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,039,868
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,321,310</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,210,923
7000 Revenue from State Sources	21,924,390
8000 Revenue from Federal Sources	3,528,109
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$86,663,422</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$99,984,732</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,374,935
6112 Interim Real Estate Taxes	83,000
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	80,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,262,496
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	842,092
6910 Rentals	26,400
6940 Tuition from Patrons	675,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$61,210,923
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,944,531
7112 Basic Education Funding-Social Security	1,460,939
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	130,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	1,986,078
7311 Pupil Transportation Subsidy	1,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,500
7340 State Property Tax Reduction Allocation	1,711,035
7505 Ready to Learn Block Grant	307,523
7820 State Share of Retirement Contributions	6,381,284
REVENUE FROM STATE SOURCES	\$21,924,390
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	663,425
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,599
8517 NCLB, Title IV - 21st Century Schools	48,912
8521 Vocational Education - Operating Expenditures	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,466,173
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$3,528,109
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	86,663,422

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$54,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$56,086,035		
Approx. Tax Levy for Tax Rate Calculation:	\$60,494,819		

	Pike	Wayne	Total
<hr/>			
2022-23 Data			
a. Assessed Value	\$499,882,940	\$1,245,075,013	\$1,744,957,953
b. Real Estate Mills	78.3000	15.5536	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$2,800,508,374	\$1,389,053,498	\$4,189,561,872
d. Assessed Value	\$502,734,920	\$2,010,854,325	\$2,513,589,245
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy	\$39,140,834	\$19,365,399	\$58,506,233
(a * b)			
2023-24 Calculations			
II. g. Percent of Total Market Value	66.84490%	33.15510%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$39,108,433	\$19,397,800	\$58,506,233
(f Total * g)			
i. Base Mills Subject to Index	78.3000	9.6465	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$40,437,701	\$20,057,118	\$60,494,819
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	80.4354	9.9744	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$40,437,684	\$20,057,065	\$60,494,749
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$58,783,714
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$54,374,935
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$54,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$56,086,035		
Approx. Tax Levy for Tax Rate Calculation:	\$60,494,819		

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	81.5103	9.9744	
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)	\$40,978,074	\$20,057,065	\$61,035,139
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	\$3,016.00	\$24,322.00	
Number of Homestead/Farmstead Properties	4947	2142	7089
Median Assessed Value of Homestead Properties			\$51,000

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$54,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$56,086,035		
Approx. Tax Levy for Tax Rate Calculation:	\$60,494,819		

	Pike	Wayne		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,711,035	Lowering RE Tax Rate	\$0	\$1,711,035
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,711,035

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Pike	502,734,920	80.4354	40,437,684			92.50000%	
Wayne	2,010,854,325	9.9744	20,057,065			92.50000%	
Totals:	2,513,589,245		60,494,749	- 1,711,035 =	58,783,714 X	92.50000% =	54,374,935

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		4,189,561,872 X	12
		Market Value	Mills
			50,274,742
			(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>									
	Pike	78.3000	80.4354	2.73%	Yes	4.1%				
	Wayne	9.6465	9.9744	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes					4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,094,137
1200 Special Programs - Elementary / Secondary	12,865,131
1300 Vocational Education	1,569,371
1400 Other Instructional Programs - Elementary / Secondary	220,327
Total Instruction	\$51,748,966
2000 Support Services	
2100 Support Services - Students	4,591,058
2200 Support Services - Instructional Staff	2,789,304
2300 Support Services - Administration	4,141,833
2400 Support Services - Pupil Health	786,047
2500 Support Services - Business	973,450
2600 Operation and Maintenance of Plant Services	6,430,935
2700 Student Transportation Services	5,496,066
2800 Support Services - Central	2,144,929
2900 Other Support Services	213,210
Total Support Services	\$27,566,832
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,322,579
3300 Community Services	596,524
Total Operation of Non-Instructional Services	\$3,919,103
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,279,191
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$6,429,191
Total Estimated Expenditures and Other Financing Uses	\$89,664,092

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,327,459
200 Personnel Services - Employee Benefits	14,820,677
300 Purchased Professional and Technical Services	590,739
400 Purchased Property Services	11,536
500 Other Purchased Services	1,606,239
600 Supplies	734,706
800 Other Objects	2,781
Total Regular Programs - Elementary / Secondary	\$37,094,137
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,755,844
200 Personnel Services - Employee Benefits	4,852,309
300 Purchased Professional and Technical Services	651,500
400 Purchased Property Services	2,112
500 Other Purchased Services	1,549,258
600 Supplies	53,373
800 Other Objects	735
Total Special Programs - Elementary / Secondary	\$12,865,131
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	844,838
200 Personnel Services - Employee Benefits	597,375
400 Purchased Property Services	13,822
500 Other Purchased Services	824
600 Supplies	112,302
800 Other Objects	210
Total Vocational Education	\$1,569,371
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	118,884
200 Personnel Services - Employee Benefits	91,558
500 Other Purchased Services	8,825
600 Supplies	1,060
Total Other Instructional Programs - Elementary / Secondary	\$220,327
Total Instruction	\$51,748,966
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,605,480
200 Personnel Services - Employee Benefits	1,895,332
300 Purchased Professional and Technical Services	47,200
400 Purchased Property Services	541
500 Other Purchased Services	9,785
600 Supplies	28,806
800 Other Objects	3,914
Total Support Services - Students	\$4,591,058

2023-2024 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,396,279
200 Personnel Services - Employee Benefits	1,301,250
300 Purchased Professional and Technical Services	6,206
400 Purchased Property Services	1,236
500 Other Purchased Services	10,815
600 Supplies	70,428
800 Other Objects	3,090
Total Support Services - Instructional Staff	\$2,789,304
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,232,706
200 Personnel Services - Employee Benefits	1,548,778
300 Purchased Professional and Technical Services	157,366
400 Purchased Property Services	2,575
500 Other Purchased Services	119,076
600 Supplies	43,782
800 Other Objects	37,550
Total Support Services - Administration	\$4,141,833
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	416,689
200 Personnel Services - Employee Benefits	320,851
300 Purchased Professional and Technical Services	28,800
400 Purchased Property Services	2,472
600 Supplies	17,235
Total Support Services - Pupil Health	\$786,047
2500 Support Services - Business	
100 Personnel Services - Salaries	472,590
200 Personnel Services - Employee Benefits	368,684
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	2,120
500 Other Purchased Services	62,780
600 Supplies	10,176
800 Other Objects	1,600
Total Support Services - Business	\$973,450
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,156,765
200 Personnel Services - Employee Benefits	2,101,243
300 Purchased Professional and Technical Services	143,100
400 Purchased Property Services	1,019,666
500 Other Purchased Services	157,330
600 Supplies	852,306
800 Other Objects	525
Total Operation and Maintenance of Plant Services	\$6,430,935
2700 Student Transportation Services	
100 Personnel Services - Salaries	100,204

2023-2024 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	90,835
400 Purchased Property Services	11,550
500 Other Purchased Services	4,789,905
600 Supplies	495,572
700 Property	8,000
Total Student Transportation Services	\$5,496,066
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	628,768
200 Personnel Services - Employee Benefits	430,182
300 Purchased Professional and Technical Services	151,368
400 Purchased Property Services	43,248
500 Other Purchased Services	21,630
600 Supplies	868,683
800 Other Objects	1,050
Total Support Services - Central	\$2,144,929
2900 <u>Other Support Services</u>	
500 Other Purchased Services	78,280
800 Other Objects	134,930
Total Other Support Services	\$213,210
Total Support Services	\$27,566,832
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,937,097
200 Personnel Services - Employee Benefits	880,451
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	41,097
500 Other Purchased Services	230,795
600 Supplies	123,745
800 Other Objects	32,394
Total Student Activities	\$3,322,579
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	356,380
200 Personnel Services - Employee Benefits	197,532
300 Purchased Professional and Technical Services	2,142
500 Other Purchased Services	7,910
600 Supplies	32,560
Total Community Services	\$596,524
Total Operation of Non-Instructional Services	\$3,919,103
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,654,838
900 Other Uses of Funds	624,353
Total Debt Service / Other Expenditures and Financing Uses	\$6,279,191

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$6,429,191
TOTAL EXPENDITURES	\$89,664,092

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,875,000	4,750,000
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	730,050	650,000
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 Cash and Short-Term Investments	\$5,605,050	\$5,400,000
--	--------------------	--------------------

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$5,605,050	\$5,400,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,875,000	4,750,000
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	730,050	650,000
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	\$5,605,050	\$5,400,000
TOTAL INDEBTEDNESS	\$5,605,050	\$5,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,681,442
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,639,198
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,320,640
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,420,640