

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stephanie Arnold

(484)373-6006

Extn :

Contact Person

Telephone

Extension

sarnold@wilsonareasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilson Area SD	COUNTY : Northampton	AUN : 120488603
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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	\$46646832
Ending Unassigned Fund Balance	\$9378017
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	20.10%

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
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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 : Wilson Area SD	County : Northampton	AUN Number : 120488603
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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 <i>Judith A. Nardone</i>	DATE 5/15/23
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Unassigned Fund Balance are funds that are neither committed or assigned.

<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	114,510
0830 Committed Fund Balance	6,964,045
0840 Assigned Fund Balance	4,190,644
0850 Unassigned Fund Balance	1,022,407
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,177,096</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,993,011
7000 Revenue from State Sources	14,916,993
8000 Revenue from Federal Sources	1,937,749
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,847,753</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,024,849</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,646,670
6112 Interim Real Estate Taxes	28,000
6113 Public Utility Realty Taxes	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,750
6150 Current Act 511 Taxes - Proportional Assessments	2,797,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	772,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	19,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	449,691
6910 Rentals	3,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$26,993,011
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,554,627
7112 Basic Education Funding-Social Security	718,241
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,744,707
7292 Pre-K Counts	163,649
7311 Pupil Transportation Subsidy	310,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	505,294
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,000
7340 State Property Tax Reduction Allocation	1,239,981
7505 Ready to Learn Block Grant	313,967
7820 State Share of Retirement Contributions	3,220,527
REVENUE FROM STATE SOURCES	\$14,916,993
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	561,812
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	74,515
8516 Title III - Language Instruction for English Learners and Immigrant Students	19,284
8517 Title IV - 21st Century Schools	42,955
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,219,483

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	17,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,700

REVENUE FROM FEDERAL SOURCES **\$1,937,749**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **43,847,753**

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,646,670
Amount of Tax Relief for Homestead Exclusions	<u>\$1,239,981</u>
Total Approx. Tax Revenue:	\$23,886,651
Approx. Tax Levy for Tax Rate Calculation:	\$24,881,922

Northampton

Total

2022-23 Data		
a. Assessed Value	\$415,013,500	\$415,013,500
b. Real Estate Mills	59.5690	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,195,499,953	\$1,195,499,953
d. Assessed Value	\$415,619,300	\$415,619,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$24,721,939	\$24,721,939
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$24,721,939	\$24,721,939
(f Total * g)		
i. Base Mills Subject to Index	59.5690	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.79023%	95.79023%
k. Tax Levy Needed	\$24,881,922	\$24,881,922
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	59.8671	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,881,922	\$24,881,922
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,641,941
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,646,670
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,646,670	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,239,981</u>	
Total Approx. Tax Revenue:	\$23,886,651	
Approx. Tax Levy for Tax Rate Calculation:	\$24,881,922	

Northampton

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.7857	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,094,949	\$26,094,949
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	\$5,797.00	
Number of Homestead/Farmstead Properties	3606	3606
Median Assessed Value of Homestead Properties		\$54,000

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,646,670
Amount of Tax Relief for Homestead Exclusions	<u>\$1,239,981</u>
Total Approx. Tax Revenue:	\$23,886,651
Approx. Tax Levy for Tax Rate Calculation:	\$24,881,922

Northampton		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,239,981	Lowering RE Tax Rate	\$0	\$1,239,981
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,239,981

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>
Northampton	415,619,300	59.8671	24,881,922			95.79023%	
Totals:	415,619,300		24,881,922	- 1,239,981	= 23,641,941	X 95.79023%	= 22,646,670

	<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	\$5.00	\$0.00	15,750
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 15,750 15,750

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,121,000	2,121,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	383,000	383,000
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	1.5000	0.000	293,500	293,500
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 2,797,500 2,797,500

Total Act 511, Current Taxes 2,813,250

Act 511 Tax Limit -->	1,195,499,953	X	12	14,345,999
	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> Northampton	59.5690	59.8671	0.51%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,174,071
1200 Special Programs - Elementary / Secondary	7,337,277
1300 Vocational Education	1,115,626
1400 Other Instructional Programs - Elementary / Secondary	12,240
1500 Nonpublic School Programs	2,666
1600 Adult Education Programs	350,879
1800 Pre-Kindergarten	132,139
Total Instruction	\$28,124,898
2000 Support Services	
2100 Support Services - Students	1,607,411
2200 Support Services - Instructional Staff	1,059,424
2300 Support Services - Administration	2,773,798
2400 Support Services - Pupil Health	454,919
2500 Support Services - Business	536,760
2600 Operation and Maintenance of Plant Services	4,187,659
2700 Student Transportation Services	1,484,942
2800 Support Services - Central	640,715
2900 Other Support Services	16,090
Total Support Services	\$12,761,718
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,010,168
3300 Community Services	91,338
Total Operation of Non-Instructional Services	\$1,101,506
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,337,263
5200 Interfund Transfers - Out	236,447
5900 Budgetary Reserve	85,000
Total Other Expenditures and Financing Uses	\$4,658,710
Total Estimated Expenditures and Other Financing Uses	\$46,646,832

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,932,469
200 Personnel Services - Employee Benefits	6,528,762
300 Purchased Professional and Technical Services	157,900
400 Purchased Property Services	58,050
500 Other Purchased Services	1,574,738
600 Supplies	872,552
700 Property	36,600
800 Other Objects	13,000
Total Regular Programs - Elementary / Secondary	\$19,174,071
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,419,021
200 Personnel Services - Employee Benefits	1,449,570
300 Purchased Professional and Technical Services	2,525,303
500 Other Purchased Services	921,833
600 Supplies	8,450
800 Other Objects	13,100
Total Special Programs - Elementary / Secondary	\$7,337,277
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	216,871
200 Personnel Services - Employee Benefits	112,565
500 Other Purchased Services	785,190
600 Supplies	1,000
Total Vocational Education	\$1,115,626
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,540
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$12,240
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	1,587
200 Personnel Services - Employee Benefits	1,079
Total Nonpublic School Programs	\$2,666
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	350,879
Total Adult Education Programs	\$350,879
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	42,355
500 Other Purchased Services	4,905
600 Supplies	84,879
Total Pre-Kindergarten	\$132,139
Total Instruction	\$28,124,898

2023-2024 Final General Fund Budget

LEA : 120488603 Wilson Area SD

Printed 6/5/2023 11:57:15 AM

<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	867,013
200 Personnel Services - Employee Benefits	569,418
300 Purchased Professional and Technical Services	136,984
400 Purchased Property Services	5,671
500 Other Purchased Services	250
600 Supplies	28,075
Total Support Services - Students	\$1,607,411
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	632,364
200 Personnel Services - Employee Benefits	357,264
300 Purchased Professional and Technical Services	21,200
400 Purchased Property Services	4,621
600 Supplies	43,975
Total Support Services - Instructional Staff	\$1,059,424
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,466,606
200 Personnel Services - Employee Benefits	956,302
300 Purchased Professional and Technical Services	210,220
400 Purchased Property Services	28,670
500 Other Purchased Services	54,400
600 Supplies	27,700
800 Other Objects	29,900
Total Support Services - Administration	\$2,773,798
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	264,946
200 Personnel Services - Employee Benefits	172,956
300 Purchased Professional and Technical Services	6,800
600 Supplies	9,267
800 Other Objects	950
Total Support Services - Pupil Health	\$454,919
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	296,014
200 Personnel Services - Employee Benefits	206,422
400 Purchased Property Services	3,847
500 Other Purchased Services	17,088
600 Supplies	11,055
800 Other Objects	2,334
Total Support Services - Business	\$536,760
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,635,006
200 Personnel Services - Employee Benefits	894,848
300 Purchased Professional and Technical Services	219,300

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	161,150
500 Other Purchased Services	149,155
600 Supplies	1,115,620
700 Property	12,000
800 Other Objects	580
Total Operation and Maintenance of Plant Services	\$4,187,659
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	629,271
200 Personnel Services - Employee Benefits	328,731
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	27,000
500 Other Purchased Services	50,990
600 Supplies	402,500
700 Property	41,000
800 Other Objects	3,850
Total Student Transportation Services	\$1,484,942
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	256,070
200 Personnel Services - Employee Benefits	169,374
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	275
500 Other Purchased Services	45,964
600 Supplies	163,657
Total Support Services - Central	\$640,715
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,090
Total Other Support Services	\$16,090
Total Support Services	\$12,761,718
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	517,328
200 Personnel Services - Employee Benefits	225,350
300 Purchased Professional and Technical Services	73,575
400 Purchased Property Services	9,750
500 Other Purchased Services	65,515
600 Supplies	62,050
700 Property	24,500
800 Other Objects	32,100
Total Student Activities	\$1,010,168
3300 <u>Community Services</u>	
500 Other Purchased Services	26,500
800 Other Objects	64,838
Total Community Services	\$91,338
Total Operation of Non-Instructional Services	\$1,101,506

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	557,263
900 Other Uses of Funds	3,780,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,337,263
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	236,447
Total Interfund Transfers - Out	\$236,447
5900 <u>Budgetary Reserve</u>	
800 Other Objects	85,000
Total Budgetary Reserve	\$85,000
Total Other Expenditures and Financing Uses	\$4,658,710
TOTAL EXPENDITURES	\$46,646,832

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	19,332,004	18,500,000
Public Purpose (Expendable) Trust Fund	743,116	700,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,000,304	3,000,000
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	\$25,075,424	\$22,200,000

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$25,075,424	\$22,200,000
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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	9,505,000	5,725,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	605,000	615,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,922,860	5,942,860
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,032,860	\$12,282,860
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		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$16,032,860	\$12,282,860

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,160,200	1,774,000
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		
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	\$4,160,200	\$1,774,000
TOTAL INDEBTEDNESS	\$20,193,060	\$14,056,860

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	114,510
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,378,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,378,017
5900 Budgetary Reserve	85,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,577,527