

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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



President of the Board - Original Signature Required

6-22-23
Date

Secretary of the Board - Original Signature Required

6-22-23
Date

Chief School Administrator - Original Signature Required

6-22-23
Date

Albert B Melone Co.

Contact Person

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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 : Greater Nanticoke Area SD	COUNTY : Luzerne	AUN : 118402603
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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	\$39736810
Ending Unassigned Fund Balance	\$3178945
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 6/22/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Greater Nanticoke Area SD	County : Luzerne	AUN Number : 118402603
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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 5-19-23
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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.	This amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Health Care, Retirement, & Construction.

ITEM	AMOUNTS	
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		
0840 Assigned Fund Balance	1,982,442	
0850 Unassigned Fund Balance	3,151,956	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,134,398</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,680,633	
7000 Revenue from State Sources	23,527,350	
8000 Revenue from Federal Sources	6,541,446	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$40,799,429</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$45,933,827</u>

LEA : 118402603 Greater Nanticoke Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,115,522
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	65,000
6140 Current Act 511 Taxes - Flat Rate Assessments	86,000
6150 Current Act 511 Taxes - Proportional Assessments	1,955,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	927,150
6500 Earnings on Investments	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	351,841
6910 Rentals	40,000
6940 Tuition from Patrons	4,620
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$10,680,633
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,090,407
7112 Basic Education Funding-Social Security	828,708
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,947,851
7292 Pre-K Counts	209,000
7311 Pupil Transportation Subsidy	896,956
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,865
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	440,171
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	888,865
7505 Ready to Learn Block Grant	438,389
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	114,191
7820 State Share of Retirement Contributions	3,578,947
REVENUE FROM STATE SOURCES	\$23,527,350
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,371,964
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	145,609
8517 Title IV - 21st Century Schools	90,527
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	209,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,503,310

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 118402603 Greater Nanticoke Area SD		
Printed 6/23/2023 9:13:11 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8751 ARP ESSER Learning Loss	79,006	
8752 ARP ESSER Summer Programs	28,305	
8755 ARP ESSER Emergency Relief for Other Educational Entities	63,225	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000	
REVENUE FROM FEDERAL SOURCES	\$6,541,446	
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers	50,000	
OTHER FINANCING SOURCES	\$50,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,799,429	

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,115,522	
Amount of Tax Relief for Homestead Exclusions	<u>\$888,865</u>	
Total Approx. Tax Revenue:	\$8,004,387	
Approx. Tax Levy for Tax Rate Calculation:	\$8,974,685	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$698,211,200	\$698,211,200
b. Real Estate Mills	12.8083	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$559,907,454	\$559,907,454
d. Assessed Value	\$700,692,900	\$700,692,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,942,899	\$8,942,899
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,942,899	\$8,942,899
(f Total * g)		
i. Base Mills Subject to Index	12.8083	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$8,974,685	\$8,974,685
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.8083	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$8,974,685	\$8,974,685
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,085,820
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,115,522
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,115,522	
Amount of Tax Relief for Homestead Exclusions	<u>\$888,865</u>	
Total Approx. Tax Revenue:	\$8,004,387	
Approx. Tax Levy for Tax Rate Calculation:	\$8,974,685	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.6024	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,531,105	\$9,531,105
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	\$17,726.00	
Number of Homestead/Farmstead Properties	3915	3915
Median Assessed Value of Homestead Properties		\$76,200

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,115,522
Amount of Tax Relief for Homestead Exclusions	<u>\$888,865</u>
Total Approx. Tax Revenue:	\$8,004,387
Approx. Tax Levy for Tax Rate Calculation:	\$8,974,685
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$888,865	Lowering RE Tax Rate	\$0	\$888,865
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$888,865

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 118402603 Greater Nanticoke Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/23/2023 9:13:15 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Luzerne	700,692,900	12.8083	8,974,685			88.00000%	
Totals:	700,692,900		8,974,685	- 888,865	= 8,085,820	X 88.00000%	= 7,115,522
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	66,000	66,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	20,000	20,000
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						86,000	86,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	1,750,000	1,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	205,500	205,500
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						1,955,500	1,955,500
Total Act 511, Current Taxes							2,041,500
Act 511 Tax Limit -->				559,907,454	X	12	6,718,889
				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>									
	Luzerne	12.8083	12.8083	0.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,592,181
1200 Special Programs - Elementary / Secondary	6,605,440
1300 Vocational Education	736,090
1800 Pre-Kindergarten	209,000
Total Instruction	\$26,142,711
2000 Support Services	
2100 Support Services - Students	1,336,676
2200 Support Services - Instructional Staff	53,996
2300 Support Services - Administration	1,818,919
2400 Support Services - Pupil Health	590,306
2500 Support Services - Business	599,230
2600 Operation and Maintenance of Plant Services	2,701,612
2700 Student Transportation Services	2,482,702
2800 Support Services - Central	269,488
2900 Other Support Services	23,000
Total Support Services	\$9,875,929
3000 Operation of Non-Instructional Services	
3200 Student Activities	578,872
3300 Community Services	233,967
Total Operation of Non-Instructional Services	\$812,839
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,218,900
Total Facilities Acquisition, Construction and Improvement Services	\$1,218,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,686,431
Total Other Expenditures and Financing Uses	\$1,686,431
Total Estimated Expenditures and Other Financing Uses	\$39,736,810

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,326,682
200 Personnel Services - Employee Benefits	5,506,982
300 Purchased Professional and Technical Services	134,500
400 Purchased Property Services	173,400
500 Other Purchased Services	2,510,000
600 Supplies	1,867,217
700 Property	55,000
800 Other Objects	18,400
Total Regular Programs - Elementary / Secondary	\$18,592,181
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,233,607
200 Personnel Services - Employee Benefits	1,460,437
300 Purchased Professional and Technical Services	1,310,046
500 Other Purchased Services	1,570,000
600 Supplies	13,850
800 Other Objects	17,500
Total Special Programs - Elementary / Secondary	\$6,605,440
1300 <u>Vocational Education</u>	
500 Other Purchased Services	730,090
600 Supplies	6,000
Total Vocational Education	\$736,090
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	134,483
200 Personnel Services - Employee Benefits	74,517
Total Pre-Kindergarten	\$209,000
Total Instruction	\$26,142,711
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	901,981
200 Personnel Services - Employee Benefits	410,695
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	750
600 Supplies	1,750
800 Other Objects	1,000
Total Support Services - Students	\$1,336,676
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	31,336
200 Personnel Services - Employee Benefits	13,760
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,400
600 Supplies	4,500

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Description	Amount
Total Support Services - Instructional Staff	\$53,996
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	925,843
200 Personnel Services - Employee Benefits	700,076
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	29,700
600 Supplies	5,000
800 Other Objects	17,300
Total Support Services - Administration	\$1,818,919
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	285,668
200 Personnel Services - Employee Benefits	188,928
300 Purchased Professional and Technical Services	112,810
600 Supplies	2,900
Total Support Services - Pupil Health	\$590,306
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,901
200 Personnel Services - Employee Benefits	212,929
300 Purchased Professional and Technical Services	152,400
500 Other Purchased Services	500
600 Supplies	1,000
800 Other Objects	5,500
Total Support Services - Business	\$599,230
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	855,475
200 Personnel Services - Employee Benefits	630,537
400 Purchased Property Services	783,100
500 Other Purchased Services	268,000
600 Supplies	143,500
800 Other Objects	21,000
Total Operation and Maintenance of Plant Services	\$2,701,612
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	94,442
200 Personnel Services - Employee Benefits	64,994
500 Other Purchased Services	2,317,266
600 Supplies	1,000
800 Other Objects	5,000
Total Student Transportation Services	\$2,482,702
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	152,575
200 Personnel Services - Employee Benefits	116,913
Total Support Services - Central	\$269,488
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$23,000
Total Support Services	\$9,875,929
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	256,165
200 Personnel Services - Employee Benefits	152,407
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	36,900
800 Other Objects	7,400
Total Student Activities	\$578,872
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	144,431
200 Personnel Services - Employee Benefits	60,726
300 Purchased Professional and Technical Services	5,500
600 Supplies	18,210
800 Other Objects	5,100
Total Community Services	\$233,967
Total Operation of Non-Instructional Services	\$812,839
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	1,218,900
Total Facilities Acquisition, Construction and Improvement Services	\$1,218,900
Total Facilities Acquisition, Construction and Improvement Services	\$1,218,900
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	581,431
900 Other Uses of Funds	1,105,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,686,431
Total Other Expenditures and Financing Uses	\$1,686,431
TOTAL EXPENDITURES	\$39,736,810

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,225,000	3,725,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	3,650	3,200
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	78,500	80,500
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,050	150,525
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	\$3,407,200	\$3,959,225

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	\$3,407,200	\$3,959,225

LEA : 118402603 Greater Nanticoke Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	24,309,650	23,204,650
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	395,000	458,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,684,850	6,784,550
0599 Other Noncurrent Liabilities		
Total General Fund	\$31,389,500	\$30,447,400
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	\$31,389,500	\$30,447,400

<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	\$31,389,500	\$30,447,400

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,018,072
0850 Unassigned Fund Balance	3,178,945
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,197,017
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,197,017