

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

Brandy Smith

(570)368-3500

Extn :6210

Contact Person

Telephone

Extension

bsmith@montoursville.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Montoursville Area SD	COUNTY : Lycoming	AUN : 117415103
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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	\$33510052
Ending Unassigned Fund Balance	\$2345691
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.99%

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 : Montoursville Area SD	County : Lycoming	AUN Number : 117415103
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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
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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 represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable, during budget presentations, which nonetheless may require expenditure.
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 District is trying to maintain a small fund balance to help with a future increase in costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District established a committed fund balance to mitigate increases in Public School Employees' Retirement System employer contribution rate.

<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	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,570,046
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,929,596</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,028,412
7000 Revenue from State Sources	13,882,394
8000 Revenue from Federal Sources	374,891
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,285,697</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,215,293</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,394,570
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,092
6910 Rentals	3,000
6940 Tuition from Patrons	86,250
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$18,028,412
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,850,051
7112 Basic Education Funding-Social Security	523,318
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,438,425
7311 Pupil Transportation Subsidy	506,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	303,226
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	645,919
7505 Ready to Learn Block Grant	264,755
7820 State Share of Retirement Contributions	2,281,700
REVENUE FROM STATE SOURCES	\$13,882,394
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	308,035
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,222
8517 Title IV - 21st Century Schools	24,634
REVENUE FROM FEDERAL SOURCES	\$374,891
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,285,697

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,394,570
Amount of Tax Relief for Homestead Exclusions	<u>\$645,919</u>
Total Approx. Tax Revenue:	\$13,040,489
Approx. Tax Levy for Tax Rate Calculation:	\$13,692,835

Lycoming

Total

2022-23 Data		
a. Assessed Value	\$828,278,900	\$828,278,900
b. Real Estate Mills	16.5300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,075,514,803	\$1,075,514,803
d. Assessed Value	\$828,362,700	\$828,362,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,691,450	\$13,691,450
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,691,450	\$13,691,450
(f Total * g)		
i. Base Mills Subject to Index	16.5300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$13,692,835	\$13,692,835
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.5300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,692,835	\$13,692,835
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,046,916
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,394,570
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,394,570	
Amount of Tax Relief for Homestead Exclusions	<u>\$645,919</u>	
Total Approx. Tax Revenue:	\$13,040,489	
Approx. Tax Levy for Tax Rate Calculation:	\$13,692,835	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4060	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,418,481	\$14,418,481
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	\$10,365.00	
Number of Homestead/Farmstead Properties	3833	3833
Median Assessed Value of Homestead Properties		\$120,250

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,394,570
Amount of Tax Relief for Homestead Exclusions	<u>\$645,919</u>
Total Approx. Tax Revenue:	\$13,040,489
Approx. Tax Levy for Tax Rate Calculation:	\$13,692,835

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$645,919	Lowering RE Tax Rate	\$0		\$645,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$645,919

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>
Lycoming	828,362,700	16.5300	13,692,835			95.00000%	
Totals:	828,362,700		13,692,835	645,919 =	13,046,916 X	95.00000% =	12,394,570

	<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 0

	<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	1.150%	0.000%	4,100,000	4,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,320,000 4,320,000

Total Act 511, Current Taxes 4,320,000

Act 511 Tax Limit -->	1,075,514,803 X	12	12,906,178
	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>									
	Lycoming	16.5300	16.5300	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,850,988
1200 Special Programs - Elementary / Secondary	4,229,171
1300 Vocational Education	227,596
1400 Other Instructional Programs - Elementary / Secondary	358,375
Total Instruction	\$18,666,130
2000 Support Services	
2100 Support Services - Students	955,615
2200 Support Services - Instructional Staff	1,574,009
2300 Support Services - Administration	2,227,352
2400 Support Services - Pupil Health	419,276
2500 Support Services - Business	501,657
2600 Operation and Maintenance of Plant Services	3,212,768
2700 Student Transportation Services	1,206,260
Total Support Services	\$10,096,937
3000 Operation of Non-Instructional Services	
3200 Student Activities	733,894
Total Operation of Non-Instructional Services	\$733,894
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,354,102
5900 Budgetary Reserve	658,989
Total Other Expenditures and Financing Uses	\$4,013,091
Total Estimated Expenditures and Other Financing Uses	\$33,510,052

2023-2024 Final General Fund Budget

LEA : 117415103 Montoursville Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,866,233
200 Personnel Services - Employee Benefits	5,216,709
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	10,100
500 Other Purchased Services	482,150
600 Supplies	241,296
700 Property	23,900
800 Other Objects	5,400
Total Regular Programs - Elementary / Secondary	\$13,850,988
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,663,262
200 Personnel Services - Employee Benefits	963,100
300 Purchased Professional and Technical Services	1,119,959
500 Other Purchased Services	470,000
600 Supplies	9,950
700 Property	1,500
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,229,171
1300 <u>Vocational Education</u>	
500 Other Purchased Services	227,596
Total Vocational Education	\$227,596
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,400
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	1,000
500 Other Purchased Services	68,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$358,375
Total Instruction	\$18,666,130
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	534,925
200 Personnel Services - Employee Benefits	393,128
300 Purchased Professional and Technical Services	17,387
500 Other Purchased Services	5,500
600 Supplies	4,250
800 Other Objects	425
Total Support Services - Students	\$955,615
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	625,545

2023-2024 Final General Fund Budget

LEA : 117415103 Montoursville Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	406,943
300 Purchased Professional and Technical Services	69,168
400 Purchased Property Services	20,000
500 Other Purchased Services	68,990
600 Supplies	303,563
700 Property	79,800
Total Support Services - Instructional Staff	\$1,574,009
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,140,165
200 Personnel Services - Employee Benefits	797,622
300 Purchased Professional and Technical Services	192,510
400 Purchased Property Services	32,500
500 Other Purchased Services	34,455
600 Supplies	8,800
700 Property	4,800
800 Other Objects	16,500
Total Support Services - Administration	\$2,227,352
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	173,625
200 Personnel Services - Employee Benefits	117,840
300 Purchased Professional and Technical Services	116,186
400 Purchased Property Services	1,900
600 Supplies	5,500
700 Property	4,225
Total Support Services - Pupil Health	\$419,276
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	241,005
200 Personnel Services - Employee Benefits	194,827
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,450
Total Support Services - Business	\$501,657
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,104,117
200 Personnel Services - Employee Benefits	754,798
300 Purchased Professional and Technical Services	104,700
400 Purchased Property Services	646,495
500 Other Purchased Services	174,793
600 Supplies	359,865
700 Property	62,500
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$3,212,768

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	1,099,000
700 Property	1,000
Total Student Transportation Services	\$1,206,260
Total Support Services	\$10,096,937
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	261,200
200 Personnel Services - Employee Benefits	109,100
300 Purchased Professional and Technical Services	70,540
400 Purchased Property Services	17,500
500 Other Purchased Services	162,300
600 Supplies	22,300
700 Property	61,390
800 Other Objects	29,564
Total Student Activities	\$733,894
Total Operation of Non-Instructional Services	\$733,894
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,354,102
Total Interfund Transfers - Out	\$3,354,102
5900 <u>Budgetary Reserve</u>	
800 Other Objects	658,989
Total Budgetary Reserve	\$658,989
Total Other Expenditures and Financing Uses	\$4,013,091
TOTAL EXPENDITURES	\$33,510,052

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,570,000	2,370,046
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	8,073,412	8,000,000
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	\$11,643,412	\$10,370,046

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	\$11,643,412	\$10,370,046
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	35,215,000	33,435,000
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 General Fund	\$35,215,000	\$33,435,000
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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		
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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		
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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		
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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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$35,215,000	\$33,435,000
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Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$35,215,000	\$33,435,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,345,691
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,705,241
5900 Budgetary Reserve	658,989
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,364,230