

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

Andrew Seese

(570)546-3125

Extn :2020

Contact Person

Telephone

Extension

aseese@muncysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Muncy SD	COUNTY : Lycoming	AUN : 117415303
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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	\$20184158
Ending Unassigned Fund Balance	\$1260159
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.24%

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 : Muncy SD	County : Lycoming	AUN Number : 117415303
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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 5-15-2023
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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.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	

<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	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,746,067
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,905,067</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,481,661
7000 Revenue from State Sources	7,914,931
8000 Revenue from Federal Sources	1,301,658
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,698,250</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,603,317</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,636,735
6112 Interim Real Estate Taxes	20,362
6113 Public Utility Realty Taxes	9,639
6114 Payments in Lieu of Current Taxes - State / Local	8,505
6140 Current Act 511 Taxes - Flat Rate Assessments	25,152
6150 Current Act 511 Taxes - Proportional Assessments	2,183,781
6400 Delinquencies on Taxes Levied / Assessed by the LEA	236,739
6500 Earnings on Investments	76,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	248,204
6940 Tuition from Patrons	6,544
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$10,481,661

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,388,455
7112 Basic Education Funding-Social Security	322,693
7160 Tuition for Orphans Subsidy	99,145
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	738,803
7311 Pupil Transportation Subsidy	185,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	174,237
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,853
7340 State Property Tax Reduction Allocation	417,387
7505 Ready to Learn Block Grant	134,126
7820 State Share of Retirement Contributions	1,434,192

REVENUE FROM STATE SOURCES \$7,914,931

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,724
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,349
8517 Title IV - 21st Century Schools	24,085
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	150,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

REVENUE FROM FEDERAL SOURCES **\$1,301,658**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **19,698,250**

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,636,735

Amount of Tax Relief for Homestead Exclusions \$417,387

Total Approx. Tax Revenue: \$8,054,122

Approx. Tax Levy for Tax Rate Calculation: \$8,456,055

Lycoming

Total

2022-23 Data		
a. Assessed Value	\$526,409,230	\$526,409,230
b. Real Estate Mills	16.7200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$621,988,094	\$621,988,094
d. Assessed Value	\$505,744,940	\$505,744,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,801,562	\$8,801,562
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,801,562	\$8,801,562
(f Total * g)		
i. Base Mills Subject to Index	16.7200	
(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	\$8,456,055	\$8,456,055
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,456,055	\$8,456,055
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,038,668
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,636,735
(n * Est. Pct. Collection)		

AUN: 117415303 Muncy SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,636,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$417,387</u>	
Total Approx. Tax Revenue:	\$8,054,122	
Approx. Tax Levy for Tax Rate Calculation:	\$8,456,055	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5894	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,895,750	\$8,895,750
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	\$13,449.00	
Number of Homestead/Farmstead Properties	1891	1891
Median Assessed Value of Homestead Properties		\$108,865

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,636,735
Amount of Tax Relief for Homestead Exclusions	<u>\$417,387</u>
Total Approx. Tax Revenue:	\$8,054,122
Approx. Tax Levy for Tax Rate Calculation:	\$8,456,055

Lycoming	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$417,387	Lowering RE Tax Rate	\$0		\$417,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$417,387

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	505,744,940	16.7200	8,456,055			95.00000%	
Totals:	505,744,940		8,456,055	417,387	8,038,668	95.00000%	7,636,735

	<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	25,152
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 25,152 25,152

	<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	1.250%	0.000%	2,015,946	2,015,946
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	167,835	167,835
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 2,183,781 2,183,781

Total Act 511, Current Taxes 2,208,933

Act 511 Tax Limit -->	621,988,094	X	12	7,463,857
	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	16.7200	16.7200	0.00%	Yes	5.2%				
	<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	5.2%				
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,525,121
1200 Special Programs - Elementary / Secondary	2,415,989
1300 Vocational Education	500,000
1400 Other Instructional Programs - Elementary / Secondary	261,207
Total Instruction	\$11,702,317
2000 Support Services	
2100 Support Services - Students	880,303
2200 Support Services - Instructional Staff	497,374
2300 Support Services - Administration	1,084,998
2400 Support Services - Pupil Health	154,460
2500 Support Services - Business	336,457
2600 Operation and Maintenance of Plant Services	1,709,972
2700 Student Transportation Services	484,000
2800 Support Services - Central	603,103
Total Support Services	\$5,750,667
3000 Operation of Non-Instructional Services	
3200 Student Activities	768,941
3300 Community Services	4,958
Total Operation of Non-Instructional Services	\$773,899
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,627,105
5900 Budgetary Reserve	330,170
Total Other Expenditures and Financing Uses	\$1,957,275
Total Estimated Expenditures and Other Financing Uses	\$20,184,158

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,505,663
200 Personnel Services - Employee Benefits	3,049,164
300 Purchased Professional and Technical Services	204,330
400 Purchased Property Services	34,700
500 Other Purchased Services	493,000
600 Supplies	210,222
700 Property	23,942
800 Other Objects	4,100
Total Regular Programs - Elementary / Secondary	\$8,525,121
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	971,987
200 Personnel Services - Employee Benefits	507,338
300 Purchased Professional and Technical Services	747,000
400 Purchased Property Services	11,000
500 Other Purchased Services	160,000
600 Supplies	16,214
800 Other Objects	2,450
Total Special Programs - Elementary / Secondary	\$2,415,989
1300 <u>Vocational Education</u>	
500 Other Purchased Services	500,000
Total Vocational Education	\$500,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	118,774
200 Personnel Services - Employee Benefits	56,883
500 Other Purchased Services	85,000
600 Supplies	550
Total Other Instructional Programs - Elementary / Secondary	\$261,207
Total Instruction	\$11,702,317
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	460,511
200 Personnel Services - Employee Benefits	290,142
300 Purchased Professional and Technical Services	125,000
600 Supplies	1,800
800 Other Objects	2,850
Total Support Services - Students	\$880,303
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	277,331
200 Personnel Services - Employee Benefits	193,733
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	2,975
500 Other Purchased Services	7,000

<u>Description</u>	<u>Amount</u>
600 Supplies	11,135
Total Support Services - Instructional Staff	\$497,374
2300 Support Services - Administration	
100 Personnel Services - Salaries	561,587
200 Personnel Services - Employee Benefits	335,546
300 Purchased Professional and Technical Services	104,125
400 Purchased Property Services	2,740
500 Other Purchased Services	36,150
600 Supplies	24,400
700 Property	500
800 Other Objects	19,950
Total Support Services - Administration	\$1,084,998
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	88,971
200 Personnel Services - Employee Benefits	55,475
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	150
600 Supplies	5,164
Total Support Services - Pupil Health	\$154,460
2500 Support Services - Business	
100 Personnel Services - Salaries	205,514
200 Personnel Services - Employee Benefits	120,343
300 Purchased Professional and Technical Services	9,600
500 Other Purchased Services	1,000
Total Support Services - Business	\$336,457
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	507,539
200 Personnel Services - Employee Benefits	410,553
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	221,880
500 Other Purchased Services	85,500
600 Supplies	349,500
700 Property	133,500
Total Operation and Maintenance of Plant Services	\$1,709,972
2700 Student Transportation Services	
500 Other Purchased Services	484,000
Total Student Transportation Services	\$484,000
2800 Support Services - Central	
100 Personnel Services - Salaries	105,185
200 Personnel Services - Employee Benefits	68,170
300 Purchased Professional and Technical Services	17,300
400 Purchased Property Services	42,000
500 Other Purchased Services	46,650
600 Supplies	153,798

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<u>Description</u>	<u>Amount</u>
700 Property	170,000
Total Support Services - Central	\$603,103
Total Support Services	\$5,750,667
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	365,176
200 Personnel Services - Employee Benefits	137,665
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	1,000
500 Other Purchased Services	124,400
600 Supplies	94,500
800 Other Objects	13,200
Total Student Activities	\$768,941
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,458
Total Community Services	\$4,958
Total Operation of Non-Instructional Services	\$773,899
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,627,105
Total Interfund Transfers - Out	\$1,627,105
5900 <u>Budgetary Reserve</u>	
800 Other Objects	330,170
Total Budgetary Reserve	\$330,170
Total Other Expenditures and Financing Uses	\$1,957,275
TOTAL EXPENDITURES	\$20,184,158

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Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,028,123	2,542,220
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	38,200	38,400
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	226,000	227,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	180,000
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	\$3,492,323	\$2,987,620
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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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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,492,323	\$2,987,620
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	19,091,193	17,393,236
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	142,870	149,870
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,600,000	6,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,834,063	\$24,343,106

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

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

\$25,834,063

\$24,343,106

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	\$25,834,063	\$24,343,106
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,260,159
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,419,159
5900 Budgetary Reserve	330,170
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,749,329