



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


24 PS 6-687(a)(1)

(03/2008)

<b>School District Name :</b> Wyoming Area SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118409203
--	----------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/26/23
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$89,882.00 Function 2500, Object 200: \$102,892.00	Salaries and benefits are per contractual agreements.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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 School District believes that the estimated fund balance is justified for good fiscal management.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	15,500	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,000,702	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,000,702</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	22,736,338	
7000 Revenue from State Sources	18,069,330	
8000 Revenue from Federal Sources	4,677,109	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$45,482,777</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$48,483,479</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	17,545,242
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	61,000
6150 Current Act 511 Taxes - Proportional Assessments	2,806,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,445,000
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	460,096
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	15,000
6940 Tuition from Patrons	10,500
6990 Refunds and Other Miscellaneous Revenue	185,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$22,736,338</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,996,652
7112 Basic Education Funding-Social Security	758,286
7160 Tuition for Orphans Subsidy	110,000
7271 Special Education funds for School-Aged Pupils	1,814,102
7311 Pupil Transportation Subsidy	1,883,774
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,835
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	117,431
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	591,025
7505 Ready to Learn Block Grant	357,527
7820 State Share of Retirement Contributions	3,334,698
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,069,330</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	803,533
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	78,357
8517 Title IV - 21st Century Schools	64,219
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,323,000
8751 ARP ESSER Learning Loss	103,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	285,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,677,109</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,482,777</b>

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,545,300

Amount of Tax Relief for Homestead Exclusions

\$591,025

Total Approx. Tax Revenue:

\$18,136,325

Approx. Tax Levy for Tax Rate Calculation:

\$20,031,801

Luzerne

Wyoming

Total

2022-23 Data

a. Assessed Value	\$969,495,900	\$9,132,410	\$978,628,310
b. Real Estate Mills	18.7392	91.1558	

I. 2023-24 Data

c. 2021 STEB Market Value	\$880,071,882	\$40,560,862	\$920,632,744
d. Assessed Value	\$968,607,900	\$9,155,050	\$977,762,950
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$18,167,578	\$832,472	\$19,000,050
--------------------------------	--------------	-----------	--------------

2023-24 Calculations

g. Percent of Total Market Value	95.59424%	4.40576%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$18,162,953	\$837,097	\$19,000,050
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.7392	91.6622	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,149,248	\$882,553	\$20,031,801

I. 2023-24 Real Estate Tax Rate

19.7698 Wyoming 96.4006

(k / d \* 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$19,149,184	\$882,552	\$20,031,736
---	--------------	-----------	--------------

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$19,440,711
--	--	--	--------------

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$17,545,242
---	--	--	--------------

Act 1 Index (current): 5.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
4  
\$17,545,300  
\$591,025  
\$18,136,325  
\$20,031,801

Section 672.1 Method Choice: (a)(1)

	Luzerne	Wyoming	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	19.7698	96.7036	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,149,184	\$885,326	\$20,034,510
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$6,149.00	\$1,261.00	
Number of Homestead/Farmstead Properties	4648	214	4862
Median Assessed Value of Homestead Properties			\$110,400



Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,545,300

Amount of Tax Relief for Homestead Exclusions

\$591,025

Total Approx. Tax Revenue:

\$18,136,325

Approx. Tax Levy for Tax Rate Calculation:

\$20,031,801

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$591,025

Lowering RE Tax Rate

\$0

\$591,025

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$591,025**

CODE

6111 Current Real Estate Taxes

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	968,607,900	19.7698	19,149,184			90.25000%	
Wyoming	9,155,050	96.4006	882,552			90.25000%	
<b>Totals:</b>	<b>977,762,950</b>		<b>20,031,736</b>	<b>591,025</b>	<b>= 19,440,711</b>	<b>X 90.25000%</b>	<b>= 17,545,242</b>

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			35,000
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	35,000	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,000	26,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>61,000</b>	<b>61,000</b>
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,550,000	2,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	256,500	256,500
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>2,806,500</b>	<b>2,806,500</b>
<b>Total Act 511, Current Taxes</b>				<b>2,867,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>920,632,744 X</b>	<b>12</b>	<b>11,047,593</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	18.7392	19.7698	5.50%	Yes	5.5%				
	Wyoming	91.6622	96.4006	5.17%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,745,425
1200 Special Programs - Elementary / Secondary	7,473,463
1300 Vocational Education	1,181,027
1400 Other Instructional Programs - Elementary / Secondary	1,048,863
<b>Total Instruction</b>	<b>\$28,448,778</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,103,677
2200 Support Services - Instructional Staff	373,477
2300 Support Services - Administration	2,198,150
2400 Support Services - Pupil Health	845,795
2500 Support Services - Business	375,378
2600 Operation and Maintenance of Plant Services	6,303,750
2700 Student Transportation Services	2,979,177
2800 Support Services - Central	244,743
2900 Other Support Services	31,000
<b>Total Support Services</b>	<b>\$14,455,147</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	594,447
3300 Community Services	111,883
<b>Total Operation of Non-Instructional Services</b>	<b>\$706,330</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,025,733
5200 Interfund Transfers - Out	90,000
5900 Budgetary Reserve	25,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,140,733</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$45,758,488</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,599,355
200 Personnel Services - Employee Benefits	6,374,945
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,054,100
600 Supplies	637,825
700 Property	14,200
800 Other Objects	9,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,745,425</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,966,835
200 Personnel Services - Employee Benefits	1,848,338
300 Purchased Professional and Technical Services	1,974,440
500 Other Purchased Services	604,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,473,463</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	197,491
200 Personnel Services - Employee Benefits	134,573
500 Other Purchased Services	829,163
600 Supplies	18,700
700 Property	1,100
<b>Total Vocational Education</b>	<b>\$1,181,027</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	385,523
200 Personnel Services - Employee Benefits	235,069
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,048,863</b>
<b>Total Instruction</b>	<b>\$28,448,778</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	597,547
200 Personnel Services - Employee Benefits	469,030
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	1,900
600 Supplies	5,200

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$1,103,677</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	107,587
200 Personnel Services - Employee Benefits	78,186
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	80,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
<b>Total Support Services - Instructional Staff</b>	<b>\$373,477</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,052,747
200 Personnel Services - Employee Benefits	789,223
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
<b>Total Support Services - Administration</b>	<b>\$2,198,150</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	321,656
200 Personnel Services - Employee Benefits	252,289
300 Purchased Professional and Technical Services	268,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$845,795</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	89,882
200 Personnel Services - Employee Benefits	102,892
300 Purchased Professional and Technical Services	156,004
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$375,378</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,514,031
200 Personnel Services - Employee Benefits	981,518

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	519,168
500 Other Purchased Services	279,924
600 Supplies	605,609
700 Property	2,304,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,303,750</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	70,456
200 Personnel Services - Employee Benefits	63,608
500 Other Purchased Services	2,844,113
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>\$2,979,177</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	94,750
200 Personnel Services - Employee Benefits	72,993
300 Purchased Professional and Technical Services	77,000
<b>Total Support Services - Central</b>	<b>\$244,743</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	31,000
<b>Total Other Support Services</b>	<b>\$31,000</b>
<b>Total Support Services</b>	<b>\$14,455,147</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	246,100
200 Personnel Services - Employee Benefits	104,069
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	102,628
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
<b>Total Student Activities</b>	<b>\$594,447</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	68,000
200 Personnel Services - Employee Benefits	3,383
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
<b>Total Community Services</b>	<b>\$111,883</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$706,330</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$7,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	22,723
900 Other Uses of Funds	2,003,010
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,025,733</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	90,000
<b>Total Interfund Transfers - Out</b>	<b>\$90,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	25,000
<b>Total Budgetary Reserve</b>	<b>\$25,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,140,733</b>
<b>TOTAL EXPENDITURES</b>	<b>\$45,758,488</b>



**Cash and Short-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,500,000	5,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	7,000	6,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	60,000	55,000
Pension Trust Fund		
Activity Fund	140,000	130,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,757,000</b>	<b>\$5,481,000</b>

**Long-Term Investments**

	<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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$5,757,000**

**\$5,481,000**

**Long-Term Indebtedness**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	19,543,875	20,170,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		20,000
0540 Accumulated Compensated Absences	625,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,400,000	2,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$22,568,875</b>	<b>\$23,320,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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**

\$22,568,875

\$23,320,000

**Short-Term Payables**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	850,000	900,000
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		
<b>Total Short-Term Payables</b>	<b>\$850,000</b>	<b>\$900,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$23,418,875</b>	<b>\$24,220,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,724,991
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,724,991</b>
5900 Budgetary Reserve	25,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,765,491</b>