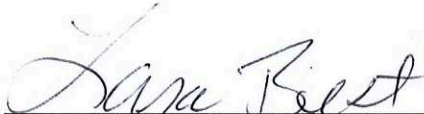


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023



President of the Board - Original Signature Required

6-29-23

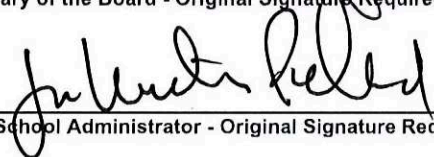
Date



Secretary of the Board - Original Signature Required

6-29-23

Date



Chief School Administrator - Original Signature Required

6/30/23

Date

Thomas J Melone

Contact Person

(570)655-3733

Extn :2431

Telephone

Extension

albertmeloneco@wyomingarea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
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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

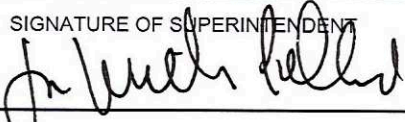
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$46232613
Ending Unassigned Fund Balance	\$2906391
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.28%

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 7/16/23
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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 : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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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 5/26/23
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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>
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: \$102,736.00	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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	60,000
0850 Unassigned Fund Balance	3,440,702
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,500,702</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,888,338
7000 Revenue from State Sources	18,127,438
8000 Revenue from Federal Sources	4,622,526
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,638,302</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,139,004</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,545,242
6113 Public Utility Realty Taxes	19,000
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	1,470,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	535,096
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
REVENUE FROM LOCAL SOURCES	\$22,888,338
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,996,652
7112 Basic Education Funding-Social Security	770,027
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	3,381,065
REVENUE FROM STATE SOURCES	\$18,127,438
REVENUE FROM FEDERAL SOURCES	
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	3,102,000
8749 Other CARES Act Funding	101,417
8751 ARP ESSER Learning Loss	153,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES **\$4,622,526**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **45,638,302**

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	<u>\$591,025</u>		
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	\$18,167,578	\$832,472	\$19,000,050
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	95.59424%	4.40576%	100.00000%
II.			
h. Rebalanced 2022-23 Tax Levy	\$18,162,953	\$837,097	\$19,000,050
(f Total * g)			
i. Base Mills Subject to Index	18.7392	91.6622	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$19,149,248	\$882,553	\$20,031,801
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	19.7698	96.4006	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$19,149,184	\$882,552	\$20,031,736
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,440,711
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,545,242
(n * Est. Pct. Collection)			

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
Index Maximums			
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	\$6,148.77	\$1,260.99	
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	<u>\$591,025</u>		
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

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

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	\$5.00	\$0.00	35,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	26,000
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			61,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	256,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,806,500
Total Act 511, Current Taxes			2,867,500
Act 511 Tax Limit -->		920,632,744 X	12
		Market Value	Mills
			11,047,593
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			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 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%			
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,902,167
1200 Special Programs - Elementary / Secondary	7,431,805
1300 Vocational Education	1,180,683
1400 Other Instructional Programs - Elementary / Secondary	1,047,157
Total Instruction	\$28,561,812
2000 Support Services	
2100 Support Services - Students	1,154,053
2200 Support Services - Instructional Staff	380,880
2300 Support Services - Administration	2,230,778
2400 Support Services - Pupil Health	839,103
2500 Support Services - Business	380,455
2600 Operation and Maintenance of Plant Services	6,511,135
2700 Student Transportation Services	3,043,619
2800 Support Services - Central	244,579
2900 Other Support Services	31,000
Total Support Services	\$14,815,602
3000 Operation of Non-Instructional Services	
3200 Student Activities	635,097
3300 Community Services	111,869
Total Operation of Non-Instructional Services	\$746,966
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,985,733
5200 Interfund Transfers - Out	90,000
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,100,733
Total Estimated Expenditures and Other Financing Uses	\$46,232,613

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,635,942
200 Personnel Services - Employee Benefits	6,405,100
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	6,000
500 Other Purchased Services	2,054,100
600 Supplies	727,825
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$18,902,167
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,963,709
200 Personnel Services - Employee Benefits	1,809,806
300 Purchased Professional and Technical Services	1,874,440
500 Other Purchased Services	704,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$7,431,805
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	197,491
200 Personnel Services - Employee Benefits	134,229
500 Other Purchased Services	829,163
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,180,683
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	384,746
200 Personnel Services - Employee Benefits	234,140
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
Total Other Instructional Programs - Elementary / Secondary	\$1,047,157
Total Instruction	\$28,561,812
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	597,547
200 Personnel Services - Employee Benefits	467,989
300 Purchased Professional and Technical Services	79,417
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
Total Support Services - Students	\$1,154,053
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	107,587
200 Personnel Services - Employee Benefits	77,999
300 Purchased Professional and Technical Services	43,983
400 Purchased Property Services	22,000
500 Other Purchased Services	87,861
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$380,880
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,054,469
200 Personnel Services - Employee Benefits	788,129
300 Purchased Professional and Technical Services	235,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
Total Support Services - Administration	\$2,230,778
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	332,358
200 Personnel Services - Employee Benefits	234,895
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
Total Support Services - Pupil Health	\$839,103
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	89,882
200 Personnel Services - Employee Benefits	102,736
300 Purchased Professional and Technical Services	161,237
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$380,455
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,703,031
200 Personnel Services - Employee Benefits	1,058,479

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	544,168
500 Other Purchased Services	317,348
600 Supplies	605,609
700 Property	2,183,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$6,511,135
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,456
200 Personnel Services - Employee Benefits	63,485
500 Other Purchased Services	2,908,678
800 Other Objects	1,000
Total Student Transportation Services	\$3,043,619
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	94,750
200 Personnel Services - Employee Benefits	72,829
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$244,579
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,000
Total Other Support Services	\$31,000
Total Support Services	\$14,815,602
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	251,100
200 Personnel Services - Employee Benefits	105,746
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	109,601
600 Supplies	108,450
700 Property	18,500
800 Other Objects	2,500
Total Student Activities	\$635,097
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	68,000
200 Personnel Services - Employee Benefits	3,369
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
Total Community Services	\$111,869
Total Operation of Non-Instructional Services	\$746,966
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	1,963,010
Total Debt Service / Other Expenditures and Financing Uses	\$1,985,733
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	90,000
Total Interfund Transfers - Out	\$90,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,100,733
TOTAL EXPENDITURES	\$46,232,613

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	6,085,000	5,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,000	5,000
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		
Total Cash and Short-Term Investments	\$6,338,000	\$5,730,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,338,000** **\$5,730,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
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		
Total General Fund	\$22,568,875	\$23,320,000
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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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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>
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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	\$22,568,875	\$23,320,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

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		
Total Short-Term Payables	\$850,000	\$900,000
TOTAL INDEBTEDNESS	\$23,418,875	\$24,220,000

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	2,906,391
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,906,391
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,946,891