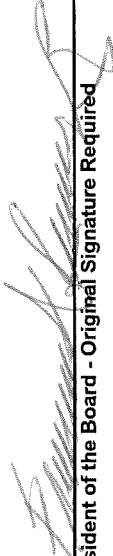


# FINAL GENERAL FUND BUDGET

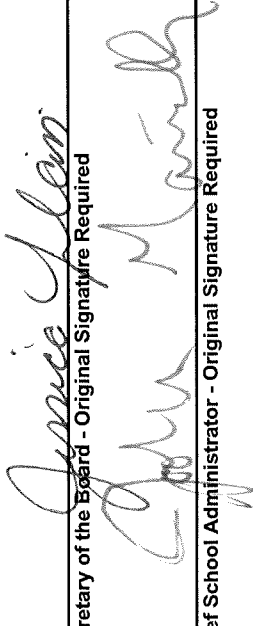
Fiscal Year 2023-2024

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/21/2023

  
President of the Board - Original Signature Required

Date 6/21/23

  
Secretary of the Board - Original Signature Required

Date 6/21/23

  
Chief School Administrator - Original Signature Required

Date 6/21/23

Antoinette Lopatka

(570)343-2110

Extn :415

Contact Person

Telephone

Extension

alopatka@dunmoreschooldistrict.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dunmore SD	COUNTY : Lackawanna	AUN : 119352203
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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	\$257,58803
Ending Unassigned Fund Balance	\$1123394
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.36%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/23
---------------------------------	-----------------

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 : Dunmore SD	County : Lackawanna	AUN Number : 119352203
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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.

Page 3

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/17/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve an amount for unknown 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.	Committed for PSERS \$250000 and Healthcare \$250000
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for PSERS \$250000 and Healthcare \$250000

<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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,192,610
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,692,610</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,558,205
7000 Revenue from State Sources	9,531,382
8000 Revenue from Federal Sources	600,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$24,689,587</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$27,382,197</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,445,205
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	2,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	3,000

**REVENUE FROM LOCAL SOURCES \$14,558,205**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,162,406
7112 Basic Education Funding-Social Security	403,677
7271 Special Education funds for School-Aged Pupils	1,112,984
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	425,954
7360 Safe Schools	261,000
7501 PA Accountability Grants	209,240
7820 State Share of Retirement Contributions	1,794,121

**REVENUE FROM STATE SOURCES \$9,531,382**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	10,000
8517 Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	109,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$600,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>24,689,587</b>
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Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,445,205
Amount of Tax Relief for Homestead Exclusions	<u>\$429,945</u>
Total Approx. Tax Revenue:	\$11,875,150
Approx. Tax Levy for Tax Rate Calculation:	\$12,541,273

Lackawanna

Total

2022-23 Data		
a. Assessed Value	\$86,626,920	\$86,626,920
b. Real Estate Mills	137.2192	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$717,322,078	\$717,322,078
d. Assessed Value	\$86,795,740	\$86,795,740
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$11,886,877	\$11,886,877
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,886,877	\$11,886,877
(f Total * g)		
i. Base Mills Subject to Index	137.2192	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$12,541,273	\$12,541,273
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>144.4918</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,541,273	\$12,541,273
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,111,328
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,445,205
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,445,205</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$429,945</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$11,875,150</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,541,273</b>	
	<b>Lackawanna</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	144.4918	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,541,273	\$12,541,273
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$1,159.00	
Number of Homestead/Farmstead Properties	2568	2568
Median Assessed Value of Homestead Properties		\$12,000

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Act 1 Index (current): 5.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,445,205</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$429,945</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$11,875,150</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,541,273</b>
	<b>Lackawanna</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$425,954	Lowering RE Tax Rate	\$0	\$425,954
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,991			\$3,991
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$429,945</b>

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>
Lackawanna	86,795,740	144.4918	12,541,273			94.50000%	
<b>Totals:</b>	<b>86,795,740</b>		<b>12,541,273</b>	429,945 =	12,111,328 X	94.50000% =	11,445,205

	<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	35,000
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 35,000 35,000**

	<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	0.500%	0.000%	1,900,000	1,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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 2,125,000 2,125,000**

**Total Act 511, Current Taxes 2,160,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>717,322,078 X</b>	<b>12</b>	<b>8,607,865</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> Lackawanna	137.2192	144.4918	5.30%	Yes	5.3%				
	<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	5.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 119352203 Dunmore SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,982,094
1200 Special Programs - Elementary / Secondary	4,183,518
1300 Vocational Education	771,312
1400 Other Instructional Programs - Elementary / Secondary	29,619
<b>Total Instruction</b>	<b>\$16,966,543</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	988,830
2200 Support Services - Instructional Staff	898,537
2300 Support Services - Administration	1,743,095
2400 Support Services - Pupil Health	301,758
2500 Support Services - Business	485,441
2600 Operation and Maintenance of Plant Services	1,873,472
2700 Student Transportation Services	797,713
2900 Other Support Services	21,000
<b>Total Support Services</b>	<b>\$7,109,846</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	837,414
3300 Community Services	40,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$877,414</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	555,000
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$805,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,758,803</b>

LEA : 119352203 Dunmore SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,159,304
200 Personnel Services - Employee Benefits	4,652,040
300 Purchased Professional and Technical Services	141,250
400 Purchased Property Services	48,500
500 Other Purchased Services	509,000
600 Supplies	448,000
700 Property	20,000
800 Other Objects	4,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,982,094</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,362,967
200 Personnel Services - Employee Benefits	1,033,351
300 Purchased Professional and Technical Services	885,200
500 Other Purchased Services	851,500
600 Supplies	29,000
700 Property	21,000
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,183,518</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	185,050
200 Personnel Services - Employee Benefits	141,313
500 Other Purchased Services	409,449
600 Supplies	28,000
700 Property	7,500
<b>Total Vocational Education</b>	<b>\$771,312</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,000
200 Personnel Services - Employee Benefits	7,619
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,619</b>
<b>Total Instruction</b>	<b>\$16,966,543</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	479,350
200 Personnel Services - Employee Benefits	371,380
300 Purchased Professional and Technical Services	119,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,500
600 Supplies	12,000
700 Property	1,600
800 Other Objects	1,000
<b>Total Support Services - Students</b>	<b>\$988,830</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	417,170
200 Personnel Services - Employee Benefits	332,922
300 Purchased Professional and Technical Services	91,045
400 Purchased Property Services	3,780
500 Other Purchased Services	2,500
600 Supplies	31,000
700 Property	20,000
800 Other Objects	120
<b>Total Support Services - Instructional Staff</b>	<b>\$898,537</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	802,477
200 Personnel Services - Employee Benefits	612,940
300 Purchased Professional and Technical Services	224,150
400 Purchased Property Services	4,800
500 Other Purchased Services	54,310
600 Supplies	30,000
800 Other Objects	14,418
<b>Total Support Services - Administration</b>	<b>\$1,743,095</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	160,475
200 Personnel Services - Employee Benefits	119,858
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	150
500 Other Purchased Services	350
600 Supplies	10,250
800 Other Objects	75
<b>Total Support Services - Pupil Health</b>	<b>\$301,758</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	239,386
200 Personnel Services - Employee Benefits	183,055
300 Purchased Professional and Technical Services	44,550
400 Purchased Property Services	1,250
500 Other Purchased Services	7,950
600 Supplies	5,250
700 Property	3,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$485,441</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	479,165
200 Personnel Services - Employee Benefits	365,807
400 Purchased Property Services	452,000
500 Other Purchased Services	45,500
600 Supplies	501,000
700 Property	30,000

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,873,472</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	7,713
500 Other Purchased Services	780,000
<b>Total Student Transportation Services</b>	<b>\$797,713</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	21,000
<b>Total Other Support Services</b>	<b>\$21,000</b>
<b>Total Support Services</b>	<b>\$7,109,846</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	319,190
200 Personnel Services - Employee Benefits	134,484
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	14,000
500 Other Purchased Services	49,040
600 Supplies	140,000
800 Other Objects	700
<b>Total Student Activities</b>	<b>\$837,414</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	40,000
<b>Total Community Services</b>	<b>\$40,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$877,414</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	555,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$555,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000
<b>Total Interfund Transfers - Out</b>	<b>\$100,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	150,000
<b>Total Budgetary Reserve</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$805,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$25,758,803</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	1,600,000	1,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,000,000	300,000
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	600,000	800,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$5,200,000</b>	<b>\$2,200,000</b>

**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** **\$5,200,000** **\$2,200,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	6,900,000	6,400,000
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		
<b>Total General Fund</b>	<b>\$6,900,000</b>	<b>\$6,400,000</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**

<b>Total Long-Term Indebtedness</b>	<b>\$6,900,000</b>	<b>\$6,400,000</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,900,000</b>	<b>\$6,400,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,123,394
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,623,394</b>
<b>5900 Budgetary Reserve</b>	<b>150,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,788,394</b>