

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required

Date

6/19/2023



Secretary of the Board - Original Signature Required

Date

6/19/2023



Chief School Administrator - Original Signature Required

Date

6/20/2023

Michelle A Gogolski

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Extn :

Contact Person

Telephone

Extension

mgogolski@fcrsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Forest City Regional SD	COUNTY: Susquehanna
	AUN : 119563003

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	\$17701732
Ending Unassigned Fund Balance	\$543722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.07%

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 6/20/23
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DUE DATE: AUGUST 15, 2023

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

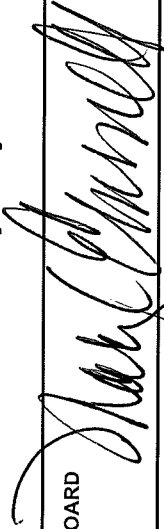
24 PS 6-687(a)(1)

(03/2006)

School District Name : Forest City Regional SD	County : Susquehanna	AUN Number : 119583003
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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>
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.	These funds are to manage the future budget.,
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds are set for post-employment benefits, compensated absences, and PSERS contributions.

<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	4,113,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	832,885
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,945,885</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,871,861
7000 Revenue from State Sources	8,668,087
8000 Revenue from Federal Sources	872,621
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,412,569</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,358,454</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,501,887
6113 Public Utility Realty Taxes	7,200
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	8,860
6140 Current Act 511 Taxes - Flat Rate Assessments	8,860
6150 Current Act 511 Taxes - Proportional Assessments	778,532
6400 Delinquencies on Taxes Levied / Assessed by the LEA	352,722
6500 Earnings on Investments	102,000
6700 Revenues from LEA Activities	9,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,500
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	8,000

REVENUE FROM LOCAL SOURCES \$7,871,861

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,104,992
7112 Basic Education Funding-Social Security	279,044
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	660,115
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	995,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	312,708
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,900
7340 State Property Tax Reduction Allocation	471,540
7505 Ready to Learn Block Grant	121,293
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	108,150
7820 State Share of Retirement Contributions	1,239,345

REVENUE FROM STATE SOURCES \$8,668,087

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	185,364
8514 Title I - Improving the Academic Achievement of the Disadvantaged	216,138
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,927
8517 Title IV - 21st Century Schools	17,192

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	300,000
8751 ARP ESSER Learning Loss	28,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	95,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000

REVENUE FROM FEDERAL SOURCES	\$872,621
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,412,569
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Act 1 Index (current): 5.3% | Act 1 Index (prior): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$6,503,137			
Amount of Tax Relief for Homestead Exclusions	<u>\$471,540</u>			
Total Approx. Tax Revenue:	\$6,974,677			
Approx. Tax Levy for Tax Rate Calculation:	\$7,426,766			

	Lackawanna	Susquehanna	Wayne	Total
2022-23 Data				
a. Assessed Value	\$4,604,492	\$65,887,000	\$196,614,640	\$267,106,132
b. Real Estate Mills	105.8900	49.4200	17.9900	
I. 2023-24 Data				
c. 2021 STEB Market Value	\$30,437,698	\$204,850,561	\$224,633,406	\$459,921,665
d. Assessed Value	\$4,604,492	\$66,032,700	\$306,799,300	\$377,436,492
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy	\$487,570	\$3,256,136	\$3,537,097	\$7,280,803
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	6.61802%	44.54032%	48.84167%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$481,845	\$3,242,893	\$3,556,066	\$7,280,804
(f Total * g)				
i. Base Mills Subject to Index	105.8900	49.4200	11.5908	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment			Yes	
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%	93.50000%	93.50001%
k. Tax Levy Needed	\$491,505	\$3,307,905	\$3,627,357	\$7,426,767
(Approx. Tax Levy * g)				
I. 2023-24 Real Estate Tax Rate	106.7400	50.0900	11.8200	
(k / d * 1000)				
III. m. Tax Levy Generated by Mills	\$491,483	\$3,307,578	\$3,626,368	\$7,425,429
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,953,889
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$6,501,887
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.3% | Act 1 Index (prior): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$6,503,137

Amount of Tax Relief for Homestead Exclusions

\$471,540

Total Approx. Tax Revenue:

\$6,974,677

Approx. Tax Levy for Tax Rate Calculation:

\$7,426,766

	Lackawanna	Susquehanna	Wayne	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	111.5021	52.0392	12.1007	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$513,411	\$3,436,289	\$3,712,486	\$7,662,186
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,130.00	\$6,670.00	\$28,292.00	
Number of Homestead/Farmstead Properties	170	612	633	1415
Median Assessed Value of Homestead Properties				\$57,800

Act 1 Index (current): 5.3% | Act 1 Index (prior): 4.4%

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$6,503,137

Amount of Tax Relief for Homestead Exclusions: \$471,540

Total Approx. Tax Revenue: \$6,974,677

Approx. Tax Levy for Tax Rate Calculation: \$7,426,766

Section 672.1 Method Choice: (a)(1)

	Lackawanna	Susquehanna	Wayne	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$471,540	Lowering RE Tax Rate	\$471,540
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$471,540

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	4,604,492	106.7400	491,483			93.50000%	
Susquehanna	66,032,700	50.0900	3,307,578			93.50000%	
Wayne	306,799,300	11.8200	3,626,368			93.50000%	
Totals:	377,436,492		7,425,429	- 471,540 =	6,953,889 X	93.50001% =	6,501,887

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		8,860	8,860
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,860	8,860
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
Total Current Act 511 Taxes – Flat Rate Assessments			8,860	8,860
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	650,532	650,532
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	128,000	128,000
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			778,532	778,532
Total Act 511, Current Taxes				787,392
Act 511 Tax Limit -->		459,921,665 X	12	5,519,060
		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>									
	Lackawanna	105.8900	106.7400	0.81%	Yes	5.3%				
	Susquehanna	49.4200	50.0900	1.36%	Yes	5.3%				
	Wayne	11.5908	11.8200	1.98%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,443,925
1200 Special Programs - Elementary / Secondary	3,042,815
1300 Vocational Education	466,977
1400 Other Instructional Programs - Elementary / Secondary	14,053
1800 Pre-Kindergarten	575,255
Total Instruction	\$11,543,025
2000 Support Services	
2100 Support Services - Students	599,741
2200 Support Services - Instructional Staff	254,304
2300 Support Services - Administration	1,003,603
2400 Support Services - Pupil Health	167,013
2500 Support Services - Business	324,781
2600 Operation and Maintenance of Plant Services	1,014,449
2700 Student Transportation Services	1,272,098
2800 Support Services - Central	455,949
2900 Other Support Services	14,000
Total Support Services	\$5,105,938
3000 Operation of Non-Instructional Services	
3200 Student Activities	251,694
3300 Community Services	500
Total Operation of Non-Instructional Services	\$252,194
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	800,575
Total Other Expenditures and Financing Uses	\$800,575
Total Estimated Expenditures and Other Financing Uses	\$17,701,732

2023-2024 Final General Fund Budget

LEA : 119583003 Forest City Regional SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,799,347
200 Personnel Services - Employee Benefits	2,616,778
300 Purchased Professional and Technical Services	195,700
400 Purchased Property Services	44,000
500 Other Purchased Services	590,000
600 Supplies	195,200
700 Property	2,000
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$7,443,925
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,200,574
200 Personnel Services - Employee Benefits	728,041
300 Purchased Professional and Technical Services	460,600
400 Purchased Property Services	3,100
500 Other Purchased Services	622,350
600 Supplies	28,150
Total Special Programs - Elementary / Secondary	\$3,042,815
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	62,042
200 Personnel Services - Employee Benefits	50,214
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	352,441
600 Supplies	280
Total Vocational Education	\$466,977
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,850
200 Personnel Services - Employee Benefits	4,203
Total Other Instructional Programs - Elementary / Secondary	\$14,053
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	329,135
200 Personnel Services - Employee Benefits	198,620
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,500
600 Supplies	39,000
Total Pre-Kindergarten	\$575,255
Total Instruction	\$11,543,025
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	318,200
200 Personnel Services - Employee Benefits	234,129
300 Purchased Professional and Technical Services	37,000
500 Other Purchased Services	2,000

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,300
800 Other Objects	2,112
Total Support Services - Students	\$599,741
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	128,428
200 Personnel Services - Employee Benefits	108,833
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,600
600 Supplies	8,443
Total Support Services - Instructional Staff	\$254,304
2300 Support Services - Administration	
100 Personnel Services - Salaries	495,839
200 Personnel Services - Employee Benefits	357,844
300 Purchased Professional and Technical Services	55,650
400 Purchased Property Services	1,850
500 Other Purchased Services	61,120
600 Supplies	17,700
800 Other Objects	13,600
Total Support Services - Administration	\$1,003,603
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	106,934
200 Personnel Services - Employee Benefits	49,804
300 Purchased Professional and Technical Services	3,850
400 Purchased Property Services	250
500 Other Purchased Services	2,175
600 Supplies	4,000
Total Support Services - Pupil Health	\$167,013
2500 Support Services - Business	
100 Personnel Services - Salaries	166,647
200 Personnel Services - Employee Benefits	129,184
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	1,800
500 Other Purchased Services	2,500
600 Supplies	6,000
800 Other Objects	2,650
Total Support Services - Business	\$324,781
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	374,616
200 Personnel Services - Employee Benefits	255,333
300 Purchased Professional and Technical Services	56,000
400 Purchased Property Services	146,000
500 Other Purchased Services	32,400
600 Supplies	130,000
700 Property	20,000
800 Other Objects	100

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,014,449
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	25,369
200 Personnel Services - Employee Benefits	24,379
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	1,220,475
600 Supplies	125
Total Student Transportation Services	\$1,272,098
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	139,286
200 Personnel Services - Employee Benefits	95,963
300 Purchased Professional and Technical Services	135,000
500 Other Purchased Services	3,700
600 Supplies	52,000
700 Property	30,000
Total Support Services - Central	\$455,949
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,000
Total Other Support Services	\$14,000
Total Support Services	\$5,105,938
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	139,000
200 Personnel Services - Employee Benefits	58,344
300 Purchased Professional and Technical Services	2,800
500 Other Purchased Services	29,200
600 Supplies	18,850
800 Other Objects	3,500
Total Student Activities	\$251,694
3300 <u>Community Services</u>	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$252,194
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	800,575
Total Interfund Transfers - Out	\$800,575
Total Other Expenditures and Financing Uses	\$800,575
TOTAL EXPENDITURES	\$17,701,732

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,100,000	2,980,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	400,000	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	208,000	210,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,788,000	\$3,270,000

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 **\$3,788,000** **\$3,270,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	10,120,000	9,999,450
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	60,000	60,000
0540 Accumulated Compensated Absences	345,000	345,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,862,000	1,870,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$12,387,000	\$12,274,450
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$12,387,000	\$12,274,450
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$12,387,000	\$12,274,450
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,113,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	543,722
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,656,722

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,656,722
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