

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Carolyn Strickland
President of the Board - Original Signature Required

6/14/23
Date

M. D. Egly
Secretary of the Board - Original Signature Required

6-14-23
Date

Doreen L. McFarlan
Chief School Administrator - Original Signature Required

6/14/2023
Date

Maurice Egly

(570)326-6508

Extn :

Contact Person

Telephone

Extension

degly@ltsd.k12.pa.us

Email Address

**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 : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 <i>Candyn R. Strickland</i>	DATE 5/10/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	2,995,000
0840 Assigned Fund Balance	329,490
0850 Unassigned Fund Balance	4,518,199
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,842,689</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,051,000
7000 Revenue from State Sources	8,679,570
8000 Revenue from Federal Sources	944,395
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,674,965</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,517,654</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,985,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	143,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	310,000
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	7,500
6940 Tuition from Patrons	42,500
6990 Refunds and Other Miscellaneous Revenue	28,000

REVENUE FROM LOCAL SOURCES \$17,051,000

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,225,000
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	900,000
7292 Pre-K Counts	220,000
7311 Pupil Transportation Subsidy	170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	498,894
7505 Ready to Learn Block Grant	139,676
7820 State Share of Retirement Contributions	1,700,000

REVENUE FROM STATE SOURCES \$8,679,570

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,000
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	301,895

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss 75,000

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 225,000
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$944,395

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 26,674,965

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,985,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$499,413</u>	
Total Approx. Tax Revenue:	\$11,484,413	
Approx. Tax Levy for Tax Rate Calculation:	\$11,829,230	
	Lycoming	Total

2022-23 Data		
a. Assessed Value	\$770,784,080	\$770,784,080
b. Real Estate Mills	15.3500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$924,297,973	\$924,297,973
d. Assessed Value	\$770,633,850	\$770,633,850
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,831,536	\$11,831,536
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,831,536	\$11,831,536
(f Total * g)		
i. Base Mills Subject to Index	15.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.95655%	96.95655%
k. Tax Levy Needed	\$11,829,230	\$11,829,230
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,829,230	\$11,829,230
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,329,817
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,985,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,985,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$499,413</u>	
Total Approx. Tax Revenue:	\$11,484,413	
Approx. Tax Levy for Tax Rate Calculation:	\$11,829,230	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.1328	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,432,482	\$12,432,482
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$10,881.00	
Number of Homestead/Farmstead Properties	2990	2990
Median Assessed Value of Homestead Properties		\$130,765

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,985,000
Amount of Tax Relief for Homestead Exclusions	<u>\$499,413</u>
Total Approx. Tax Revenue:	\$11,484,413
Approx. Tax Levy for Tax Rate Calculation:	\$11,829,230
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$498,894	Lowering RE Tax Rate	\$0	\$498,894
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$519			\$519
Amount of Tax Relief from State/Local Sources				\$499,413

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lycoming	770,633,850	15.3500	11,829,230			96.95655%	
Totals:	770,633,850		11,829,230	499,413	11,329,817	96.95655%	10,985,000

	<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	30,000
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 30,000 30,000

	<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	1.150%	0.000%	3,600,000	3,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	350,000	350,000
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 4,550,000 4,550,000

Total Act 511, Current Taxes 4,580,000

Act 511 Tax Limit -->	924,297,973	12	11,091,576
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lycoming	15.3500	15.3500	0.00%	Yes	5.1%				
	<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	5.1%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,148,969
1200 Special Programs - Elementary / Secondary	3,506,909
1300 Vocational Education	275,000
1400 Other Instructional Programs - Elementary / Secondary	295,137
1700 Higher Education Programs for Secondary Students	1,500
1800 Pre-Kindergarten	155,325
Total Instruction	\$15,382,840
2000 Support Services	
2100 Support Services - Students	966,328
2200 Support Services - Instructional Staff	618,484
2300 Support Services - Administration	2,107,548
2400 Support Services - Pupil Health	251,145
2500 Support Services - Business	509,546
2600 Operation and Maintenance of Plant Services	2,106,227
2700 Student Transportation Services	540,806
2800 Support Services - Central	683,541
2900 Other Support Services	1,500
Total Support Services	\$7,785,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	722,211
3300 Community Services	34,000
Total Operation of Non-Instructional Services	\$756,211
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	45,000
5200 Interfund Transfers - Out	3,036,393
Total Other Expenditures and Financing Uses	\$3,081,393
Total Estimated Expenditures and Other Financing Uses	\$27,005,569

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,135,443
200 Personnel Services - Employee Benefits	3,827,778
300 Purchased Professional and Technical Services	220,500
400 Purchased Property Services	28,750
500 Other Purchased Services	658,200
600 Supplies	277,548
800 Other Objects	750
Total Regular Programs - Elementary / Secondary	\$11,148,969
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,577,754
200 Personnel Services - Employee Benefits	1,064,932
300 Purchased Professional and Technical Services	757,800
500 Other Purchased Services	74,600
600 Supplies	31,623
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$3,506,909
1300 <u>Vocational Education</u>	
500 Other Purchased Services	275,000
Total Vocational Education	\$275,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,000
200 Personnel Services - Employee Benefits	26,137
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	140,000
Total Other Instructional Programs - Elementary / Secondary	\$295,137
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	83,743
200 Personnel Services - Employee Benefits	59,082
300 Purchased Professional and Technical Services	2,500
600 Supplies	10,000
Total Pre-Kindergarten	\$155,325
Total Instruction	\$15,382,840
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	563,225
200 Personnel Services - Employee Benefits	307,228
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	500

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	9,900
800 Other Objects	15,475
Total Support Services - Students	\$966,328
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	319,116
200 Personnel Services - Employee Benefits	277,368
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	6,600
600 Supplies	6,800
800 Other Objects	600
Total Support Services - Instructional Staff	\$618,484
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,026,743
200 Personnel Services - Employee Benefits	697,125
300 Purchased Professional and Technical Services	240,400
400 Purchased Property Services	4,750
500 Other Purchased Services	62,280
600 Supplies	53,350
800 Other Objects	22,900
Total Support Services - Administration	\$2,107,548
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	150,710
200 Personnel Services - Employee Benefits	83,535
300 Purchased Professional and Technical Services	13,700
500 Other Purchased Services	150
600 Supplies	3,050
Total Support Services - Pupil Health	\$251,145
2500 Support Services - Business	
100 Personnel Services - Salaries	264,011
200 Personnel Services - Employee Benefits	204,335
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,000
500 Other Purchased Services	1,200
600 Supplies	11,000
800 Other Objects	2,000
Total Support Services - Business	\$509,546
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	849,591
200 Personnel Services - Employee Benefits	558,536
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	158,900
500 Other Purchased Services	76,200
600 Supplies	441,500
700 Property	3,000
800 Other Objects	1,500

2023-2024 Final General Fund Budget

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,106,227
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	220,590
200 Personnel Services - Employee Benefits	106,466
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	21,500
500 Other Purchased Services	31,250
600 Supplies	127,500
800 Other Objects	4,500
Total Student Transportation Services	\$540,806
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	237,482
200 Personnel Services - Employee Benefits	191,214
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,750
600 Supplies	235,095
Total Support Services - Central	\$683,541
2900 <u>Other Support Services</u>	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$7,785,125
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	333,775
200 Personnel Services - Employee Benefits	149,106
300 Purchased Professional and Technical Services	41,200
400 Purchased Property Services	9,500
500 Other Purchased Services	31,500
600 Supplies	102,180
700 Property	37,600
800 Other Objects	17,350
Total Student Activities	\$722,211
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	6,000
800 Other Objects	3,000
Total Community Services	\$34,000
Total Operation of Non-Instructional Services	\$756,211
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	45,000
Total Debt Service / Other Expenditures and Financing Uses	\$45,000

<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,036,393
Total Interfund Transfers - Out	\$3,036,393
Total Other Expenditures and Financing Uses	\$3,081,393
TOTAL EXPENDITURES	\$27,005,569

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	10,000,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,000,000	
Capital Reserve Fund - § 1431	1,250,000	1,250,000
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	60,000	55,000
Pension Trust Fund		
Activity Fund	105,000	105,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,415,000	\$12,910,000

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		
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TOTAL CASH AND INVESTMENTS	\$16,415,000	\$12,910,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	31,000,000	28,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	120,000	95,000
0540 Accumulated Compensated Absences	210,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,995,000	2,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,325,000	\$31,105,000
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

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

<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	\$34,325,000	\$31,105,000

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	\$34,325,000	\$31,105,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	579,490
0850 Unassigned Fund Balance	3,937,595
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,512,085

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,512,085
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