

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Vicki Bendig

(814)824-3400

Extn :4533

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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Extension

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\_\_\_\_\_  
Email Address

Proposed Final

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wattsburg Area SD	COUNTY : Erie	AUN : 105259703
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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	\$28727719
Ending Unassigned Fund Balance	\$2154026
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.49%

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
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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)

<b>School District Name :</b> Wattsburg Area SD	<b>County :</b> Erie	<b>AUN Number :</b> 105259703
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Proposed Final

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,000.00 . Provide a justification.	The benefit amount is for tuition reimbursement. There are no salaries for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$31,000.00	The benefit amount is for tuition reimbursement. There are no salaries for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency funds.
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.	To be used in the event of an emergency or unforeseen mechanical failure repair or other increase in operating expenses within School Board Policy.
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 to current and future construction projects.

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<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,947,181
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,154,026
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,101,207</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,479,460
7000 Revenue from State Sources	13,825,199
8000 Revenue from Federal Sources	423,060
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$28,727,719</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$32,828,926</u></b>

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Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	12,077,113
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	7,006
6120 Current Per Capita Taxes, Section 679	27,750
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,210,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,103
6910 Rentals	16,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	8,988

**REVENUE FROM LOCAL SOURCES \$14,479,460**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,521,947
7112 Basic Education Funding-Social Security	465,439
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,194,751
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	584,490
7505 Ready to Learn Block Grant	243,953
7820 State Share of Retirement Contributions	2,068,619

**REVENUE FROM STATE SOURCES \$13,825,199**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	329,503
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,938
8517 NCLB, Title IV - 21st Century Schools	23,619
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$423,060</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>28,727,719</b>
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Proposed Final

Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,077,113

Amount of Tax Relief for Homestead Exclusions \$584,490

Total Approx. Tax Revenue: \$12,661,603

Approx. Tax Levy for Tax Rate Calculation: \$13,145,190

Erie

Total

	Erie	Total
<b>2022-23 Data</b>		
a. Assessed Value	\$592,407,791	\$592,407,791
b. Real Estate Mills	21.3280	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$592,677,134	\$592,677,134
d. Assessed Value	\$596,126,705	\$596,126,705
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$12,634,873	\$12,634,873
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,634,873	\$12,634,873
(f Total * g)		
i. Base Mills Subject to Index	21.3280	
(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	96.15000%	96.15000%
k. Tax Levy Needed	\$13,145,190	\$13,145,190
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>22.0510</b>	
(k / d * 1000)		
<b>III.</b>		
m. Tax Levy Generated by Mills	\$13,145,190	\$13,145,190
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,560,700
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,077,113
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,077,113	
Amount of Tax Relief for Homestead Exclusions	<u>\$584,490</u>	
Total Approx. Tax Revenue:	\$12,661,603	
Approx. Tax Levy for Tax Rate Calculation:	\$13,145,190	

Erie

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	22.5223	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,426,144	\$13,426,144
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	\$8,379.00	
Number of Homestead/Farmstead Properties	3176	3176
Median Assessed Value of Homestead Properties		\$134,665

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,077,113
Amount of Tax Relief for Homestead Exclusions	<u>\$584,490</u>
Total Approx. Tax Revenue:	\$12,661,603
Approx. Tax Levy for Tax Rate Calculation:	\$13,145,190
	Erie

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$584,490	Lowering RE Tax Rate	\$0	\$584,490
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$584,490</b>

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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>
Erie	596,126,705	22.0510	13,145,190			96.15000%	
<b>Totals:</b>	<b>596,126,705</b>		<b>13,145,190</b>	<b>584,490</b>	<b>12,560,700</b>	<b>96.15000%</b>	<b>12,077,113</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,750
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	34,210
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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 46,210 39,500**

	<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%	1,150,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000	110,000
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 1,260,000 1,210,000**

**Total Act 511, Current Taxes 1,249,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>592,677,134</b>	<b>12</b>	<b>7,112,126</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Erie	21.3280	22.0510	3.39%	Yes	5.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%			

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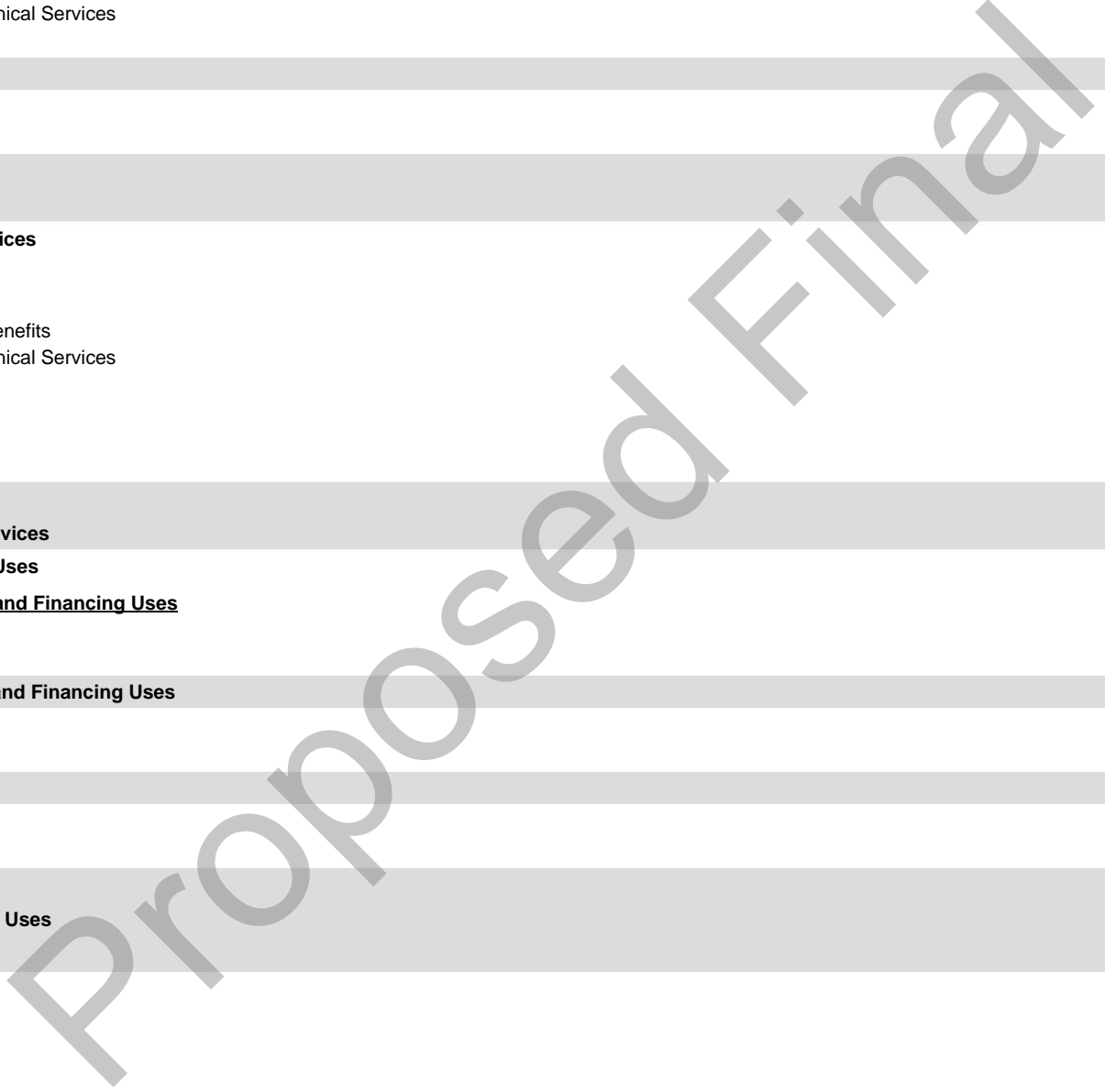
<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,443,773
1200 Special Programs - Elementary / Secondary	2,799,004
1300 Vocational Education	393,000
1400 Other Instructional Programs - Elementary / Secondary	215,629
1500 Nonpublic School Programs	9,597
<b>Total Instruction</b>	<b>\$13,861,003</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	953,745
2200 Support Services - Instructional Staff	1,415,033
2300 Support Services - Administration	2,182,986
2400 Support Services - Pupil Health	340,354
2500 Support Services - Business	582,898
2600 Operation and Maintenance of Plant Services	2,394,965
2700 Student Transportation Services	1,937,000
2800 Support Services - Central	39,550
2900 Other Support Services	31,200
<b>Total Support Services</b>	<b>\$9,877,731</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	792,971
<b>Total Operation of Non-Instructional Services</b>	<b>\$792,971</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	175,020
5200 Interfund Transfers - Out	2,493,000
5900 Budgetary Reserve	1,527,994
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,196,014</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$28,727,719</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,295,840
200 Personnel Services - Employee Benefits	4,220,238
300 Purchased Professional and Technical Services	283,000
400 Purchased Property Services	69,500
500 Other Purchased Services	87,200
600 Supplies	487,545
800 Other Objects	450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,443,773</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,169,265
200 Personnel Services - Employee Benefits	911,907
300 Purchased Professional and Technical Services	233,372
500 Other Purchased Services	439,810
600 Supplies	43,150
800 Other Objects	1,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,799,004</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	393,000
<b>Total Vocational Education</b>	<b>\$393,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	82,905
200 Personnel Services - Employee Benefits	35,924
500 Other Purchased Services	96,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$215,629</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	9,597
<b>Total Nonpublic School Programs</b>	<b>\$9,597</b>
<b>Total Instruction</b>	<b>\$13,861,003</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	480,944
200 Personnel Services - Employee Benefits	417,101
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	400
600 Supplies	45,900
800 Other Objects	400
<b>Total Support Services - Students</b>	<b>\$953,745</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	409,210
200 Personnel Services - Employee Benefits	392,590
300 Purchased Professional and Technical Services	75,700

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	260,000
500 Other Purchased Services	41,477
600 Supplies	235,956
800 Other Objects	100
<b>Total Support Services - Instructional Staff</b>	<b>\$1,415,033</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,064,212
200 Personnel Services - Employee Benefits	870,990
300 Purchased Professional and Technical Services	113,500
500 Other Purchased Services	83,534
600 Supplies	38,550
800 Other Objects	12,200
<b>Total Support Services - Administration</b>	<b>\$2,182,986</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	178,502
200 Personnel Services - Employee Benefits	150,532
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	200
600 Supplies	4,800
800 Other Objects	320
<b>Total Support Services - Pupil Health</b>	<b>\$340,354</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	266,701
200 Personnel Services - Employee Benefits	219,186
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	6,200
500 Other Purchased Services	13,511
600 Supplies	68,300
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$582,898</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	838,444
200 Personnel Services - Employee Benefits	548,137
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	382,584
500 Other Purchased Services	89,800
600 Supplies	459,300
700 Property	7,500
800 Other Objects	3,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,394,965</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,937,000
<b>Total Student Transportation Services</b>	<b>\$1,937,000</b>
<b>2800 Support Services - Central</b>	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	31,000
300 Purchased Professional and Technical Services	8,050
500 Other Purchased Services	500
<b>Total Support Services - Central</b>	<b>\$39,550</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	31,200
<b>Total Other Support Services</b>	<b>\$31,200</b>
<b>Total Support Services</b>	<b>\$9,877,731</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	367,630
200 Personnel Services - Employee Benefits	168,216
300 Purchased Professional and Technical Services	78,600
400 Purchased Property Services	10,200
500 Other Purchased Services	72,000
600 Supplies	78,600
800 Other Objects	17,725
<b>Total Student Activities</b>	<b>\$792,971</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$792,971</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	25,020
900 Other Uses of Funds	150,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$175,020</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	2,493,000
<b>Total Interfund Transfers - Out</b>	<b>\$2,493,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,527,994
<b>Total Budgetary Reserve</b>	<b>\$1,527,994</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,196,014</b>
<b>TOTAL EXPENDITURES</b>	<b>\$28,727,719</b>





**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	3,900,000	3,900,000
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	660,900	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,560,900</b>	<b>\$4,200,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,560,900</b>	<b>\$4,200,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	25,579,922	23,620,132
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	427,120	252,100
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$26,007,042</b>	<b>\$23,872,232</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations



<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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- 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 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 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**

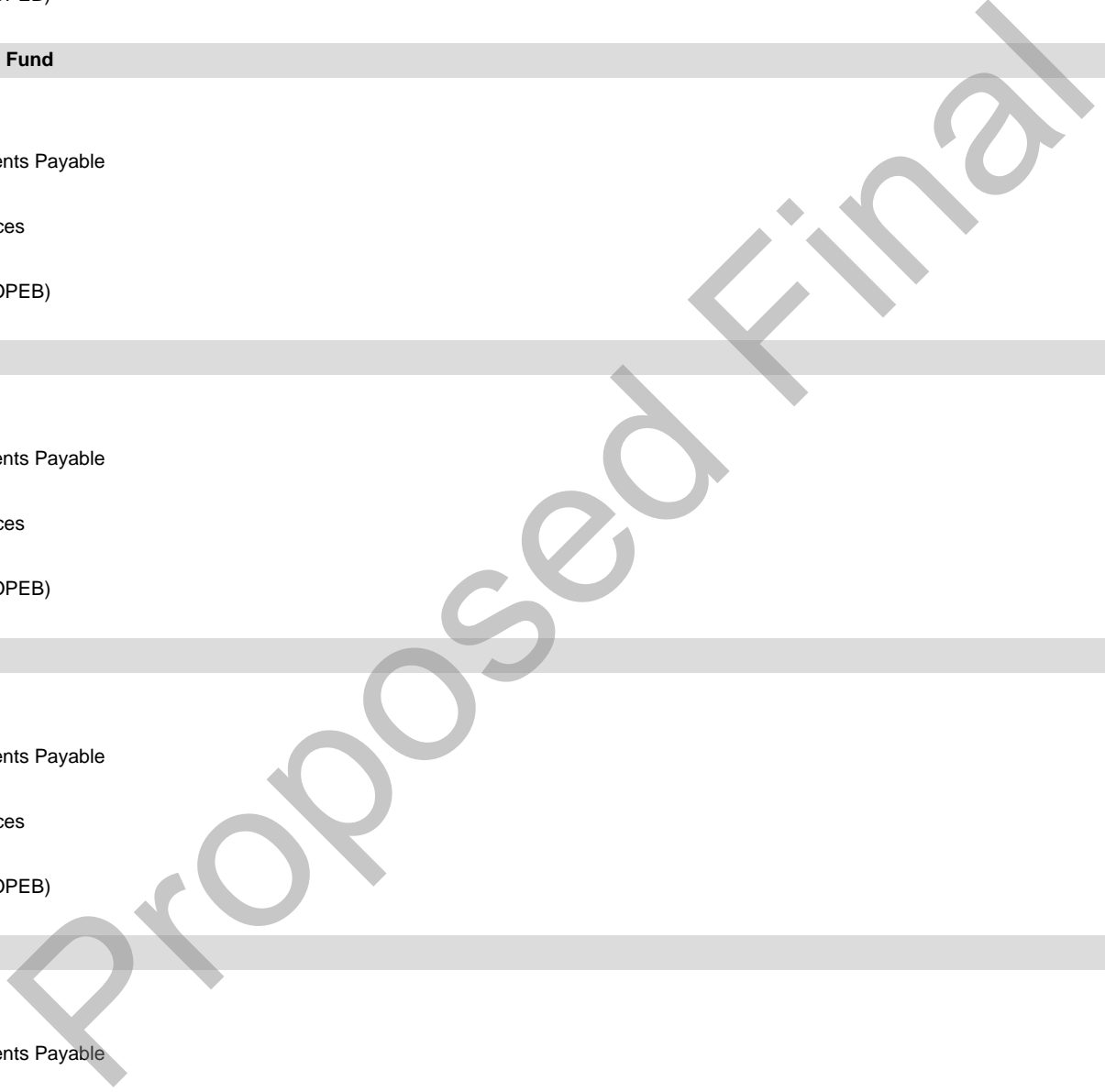
- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**



**Long-Term Indebtedness**

06/30/2023 Estimate

06/30/2024 Projection

**Investment Trust Fund**

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

**Total Activity Fund**

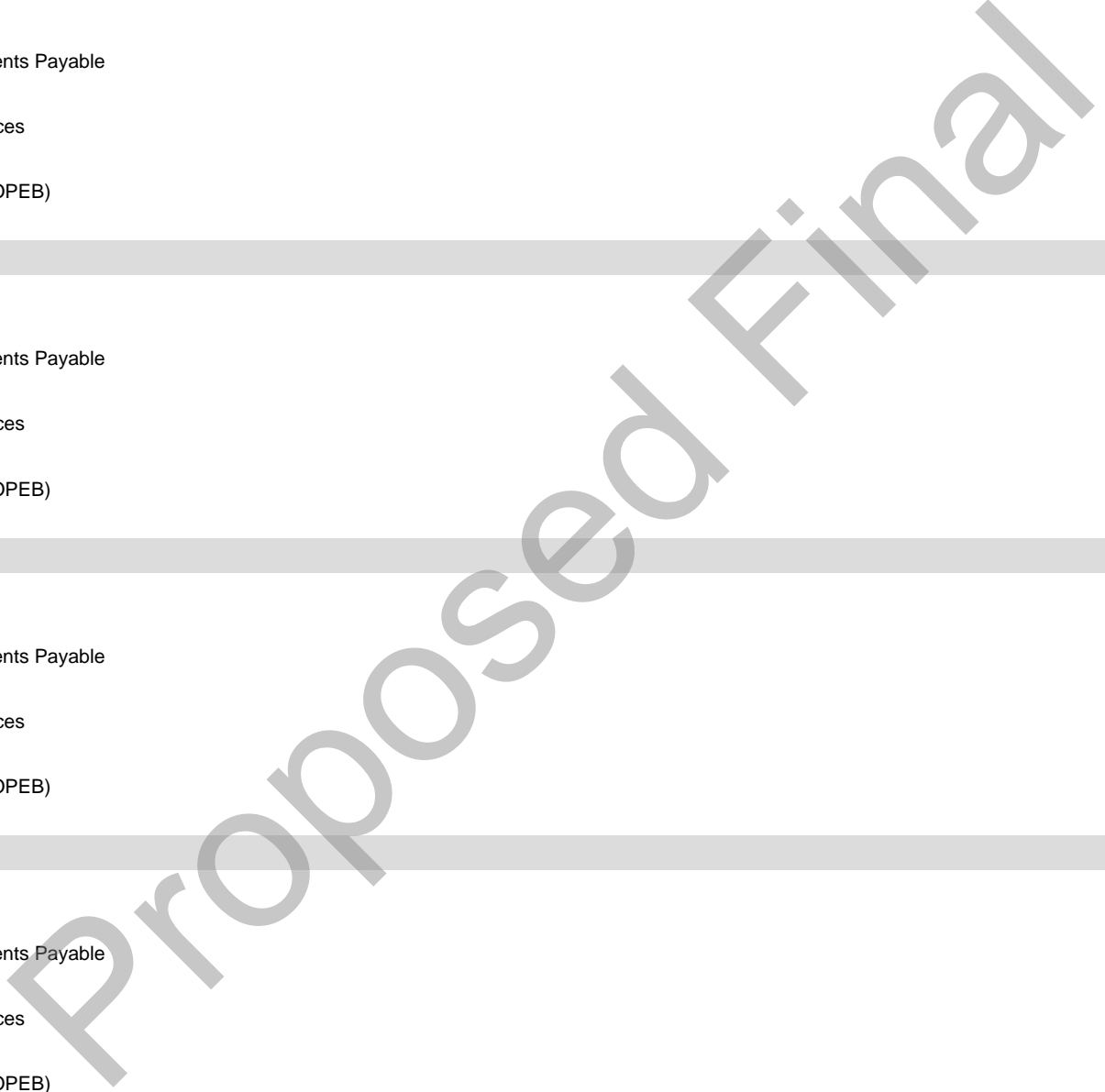
**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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



**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

- 0530 Lease 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**

\$26,007,042

\$23,872,232

Proposed Final

**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**

**\$26,007,042**

**\$23,872,232**

Proposed Final



Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,947,181
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,154,026
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,101,207</b>
<b>5900 Budgetary Reserve</b>	<b>1,527,994</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,729,201</b>

Proposed Final