

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

06-26-2023

Date

6.26.2023

Date

6-26-23

Date

Donna M Kesio

Contact Person

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Extn :

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mountain View SD	COUNTY : Susquehanna	AUN : 119584603
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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	\$23546255
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6-27-23
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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 : Mountain View SD	County : Susquehanna	AUN Number : 119584603
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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. 23. 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>
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	\$0 Fund Balance
8010	Schedule of Cash and Investments: Estimated Total must be greater than 0.	\$0 Fund Balance
8020	Schedule of Cash and Investments: Projected Total must be greater than 0.	\$0 Fund Balance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Rebuilding our fund balance for upcoming projects
8210	Schedule of Cash and Investments: Entries in General Fund (10) amount is required	\$0 Fund Balance

ITEM

AMOUNTS

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
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	11,260,974
7000 Revenue from State Sources	11,123,266
8000 Revenue from Federal Sources	1,162,015
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$23,546,255

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$23,546,255

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,664,370
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	1,700
6120 Current Per Capita Taxes, Section 679	19,251
6140 Current Act 511 Taxes - Flat Rate Assessments	19,251
6150 Current Act 511 Taxes - Proportional Assessments	1,024,952
6400 Delinquencies on Taxes Levied / Assessed by the LEA	518,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	15,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	201,000
6910 Rentals	575,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	149,750

REVENUE FROM LOCAL SOURCES \$11,260,974

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,900,000
7112 Basic Education Funding-Social Security	340,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	840,000
7292 Pre-K Counts	160,000
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	660,266
7360 Safe Schools	113,000
7501 PA Accountability Grants	195,000
7820 State Share of Retirement Contributions	1,700,000

REVENUE FROM STATE SOURCES \$11,123,266

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	260,354
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,228
8517 Title IV - 21st Century Schools	18,643
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	236,790

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	450,000
8751 ARP ESSER Learning Loss	75,000
8752 ARP ESSER Summer Programs	5,000
8753 ARP ESSER Afterschool Programs	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000

REVENUE FROM FEDERAL SOURCES	\$1,162,015
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,546,255
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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,664,370	
Amount of Tax Relief for Homestead Exclusions	<u>\$660,266</u>	
Total Approx. Tax Revenue:	\$9,324,636	
Approx. Tax Levy for Tax Rate Calculation:	\$9,976,793	
	Susquehanna	Total

2022-23 Data		
a. Assessed Value	\$203,870,217	\$203,870,217
b. Real Estate Mills	46.5470	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$666,146,438	\$666,146,438
d. Assessed Value	\$204,716,417	\$204,716,417
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,489,547	\$9,489,547
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,489,547	\$9,489,547
(f Total * g)		
i. Base Mills Subject to Index	46.5470	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$9,976,793	\$9,976,793
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	48.7347	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,976,793	\$9,976,793
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,316,527
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,664,370
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,664,370	
Amount of Tax Relief for Homestead Exclusions	<u>\$660,266</u>	
Total Approx. Tax Revenue:	\$9,324,636	
Approx. Tax Levy for Tax Rate Calculation:	\$9,976,793	

Susquehanna

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	48.7347	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,976,793	\$9,976,793
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	\$5,956.54	
Number of Homestead/Farmstead Properties	2273	2273
Median Assessed Value of Homestead Properties		\$42,600

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,664,370
Amount of Tax Relief for Homestead Exclusions	<u>\$660,266</u>
Total Approx. Tax Revenue:	\$9,324,636
Approx. Tax Levy for Tax Rate Calculation:	\$9,976,793
	Susquehanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$660,266	Lowering RE Tax Rate	\$0	\$660,266
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$660,266

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>
Susquehanna	204,716,417	48.7347	9,976,793			93.00000%	
Totals:	204,716,417		9,976,793	660,266	9,316,527	93.00000%	8,664,370

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,251
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	21,390
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 **21,390** **19,251**

	<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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	100.0000	0.000	83,280	74,952
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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 **1,033,280** **1,024,952**

Total Act 511, Current Taxes **1,044,203**

Act 511 Tax Limit -->	666,146,438	12	7,993,757
	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> Susquehanna	46.5470	48.7347	4.70%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,733,797
1200 Special Programs - Elementary / Secondary	4,473,885
1300 Vocational Education	583,492
1400 Other Instructional Programs - Elementary / Secondary	388,581
1800 Pre-Kindergarten	198,043
Total Instruction	\$14,377,798
2000 Support Services	
2100 Support Services - Students	1,052,844
2200 Support Services - Instructional Staff	640,395
2300 Support Services - Administration	1,150,252
2400 Support Services - Pupil Health	257,222
2500 Support Services - Business	473,862
2600 Operation and Maintenance of Plant Services	1,751,283
2700 Student Transportation Services	1,588,000
2800 Support Services - Central	639,075
Total Support Services	\$7,552,933
3000 Operation of Non-Instructional Services	
3200 Student Activities	612,497
Total Operation of Non-Instructional Services	\$612,497
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	698,972
5900 Budgetary Reserve	304,055
Total Other Expenditures and Financing Uses	\$1,003,027
Total Estimated Expenditures and Other Financing Uses	\$23,546,255

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,674,417
200 Personnel Services - Employee Benefits	3,051,690
300 Purchased Professional and Technical Services	77,140
400 Purchased Property Services	36,500
500 Other Purchased Services	692,000
600 Supplies	102,050
700 Property	99,000
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$8,733,797
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,882,837
200 Personnel Services - Employee Benefits	1,475,598
300 Purchased Professional and Technical Services	237,500
500 Other Purchased Services	862,750
600 Supplies	8,700
700 Property	1,000
800 Other Objects	5,500
Total Special Programs - Elementary / Secondary	\$4,473,885
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	87,912
200 Personnel Services - Employee Benefits	60,230
300 Purchased Professional and Technical Services	2,600
500 Other Purchased Services	432,000
600 Supplies	750
Total Vocational Education	\$583,492
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	210,324
200 Personnel Services - Employee Benefits	132,529
300 Purchased Professional and Technical Services	41,228
500 Other Purchased Services	3,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$388,581
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	91,685
200 Personnel Services - Employee Benefits	86,558
500 Other Purchased Services	1,800
600 Supplies	15,500
700 Property	2,500
Total Pre-Kindergarten	\$198,043
Total Instruction	\$14,377,798
2000 Support Services	
2100 <u>Support Services - Students</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	609,522
200 Personnel Services - Employee Benefits	435,272
500 Other Purchased Services	3,000
600 Supplies	2,450
800 Other Objects	2,600
Total Support Services - Students	\$1,052,844
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	289,400
200 Personnel Services - Employee Benefits	226,735
300 Purchased Professional and Technical Services	104,110
500 Other Purchased Services	2,500
600 Supplies	16,000
800 Other Objects	1,650
Total Support Services - Instructional Staff	\$640,395
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	647,707
200 Personnel Services - Employee Benefits	369,245
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	16,300
600 Supplies	21,500
700 Property	1,000
800 Other Objects	2,500
Total Support Services - Administration	\$1,150,252
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	153,244
200 Personnel Services - Employee Benefits	94,978
300 Purchased Professional and Technical Services	2,000
600 Supplies	4,000
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$257,222
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	160,338
200 Personnel Services - Employee Benefits	137,514
300 Purchased Professional and Technical Services	36,850
400 Purchased Property Services	5,160
500 Other Purchased Services	112,500
600 Supplies	20,000
700 Property	500
800 Other Objects	1,000
Total Support Services - Business	\$473,862
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	492,315
200 Personnel Services - Employee Benefits	400,668
300 Purchased Professional and Technical Services	56,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	187,000
600 Supplies	600,800
700 Property	11,000
800 Other Objects	3,500
Total Operation and Maintenance of Plant Services	\$1,751,283
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,586,000
600 Supplies	1,000
700 Property	1,000
Total Student Transportation Services	\$1,588,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	136,640
200 Personnel Services - Employee Benefits	113,435
300 Purchased Professional and Technical Services	187,700
500 Other Purchased Services	17,500
600 Supplies	15,500
700 Property	168,300
Total Support Services - Central	\$639,075
Total Support Services	\$7,552,933
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	304,793
200 Personnel Services - Employee Benefits	158,204
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	1,000
500 Other Purchased Services	72,000
600 Supplies	14,500
700 Property	30,000
800 Other Objects	25,500
Total Student Activities	\$612,497
Total Operation of Non-Instructional Services	\$612,497
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	698,972
Total Debt Service / Other Expenditures and Financing Uses	\$698,972
5900 <u>Budgetary Reserve</u>	
800 Other Objects	304,055
Total Budgetary Reserve	\$304,055
Total Other Expenditures and Financing Uses	\$1,003,027
TOTAL EXPENDITURES	\$23,546,255

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	14,880,357	14,286,846
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 General Fund	\$14,880,357	\$14,286,846

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	\$14,880,357	\$14,286,846

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	\$14,880,357	\$14,286,846
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	304,055
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$304,055