


# FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/12/2023

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

\_\_\_\_\_  
Date 6/12/23

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

\_\_\_\_\_  
Date 5/25/23

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

\_\_\_\_\_  
Date 5/23/23

Grant S Palfey  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone Extension

gpalfey@dsdhs.com  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$44566684
Ending Unassigned Fund Balance	\$3145635
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.05%

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  <i>Thomas</i>	DATE  5/23/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Dallas SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118401603
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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> 5/23/23
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**DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is used for unanticipated emergencies such as roof damage.
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.	Unassigned fund balance is used for unanticipated emergencies such as a spike in self-funded healthcare costs, extreme unemployment due to economic recession or a major pandemic.

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

3,781,446

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

\$3,781,446

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

27,424,429

7000 Revenue from State Sources

14,451,444

8000 Revenue from Federal Sources

2,055,000

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$43,930,873

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$47,712,319

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,459,429
6113 Public Utility Realty Taxes	25,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	4,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	950,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	370,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	135,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,424,429</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,171,657
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,488,202
7311 Pupil Transportation Subsidy	725,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	405,870
7501 PA Accountability Grants	255,430
7810 State Share of Social Security and Medicare Taxes	713,440
7820 State Share of Retirement Contributions	3,170,845
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,451,444</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	635,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	110,000
8517 Title IV - 21st Century Schools	35,000
8731 ARRA - Build America Bonds	385,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	850,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,055,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>43,930,873</b>

Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$21,459,429</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$405,870</u></b>
<b>Total Approx. Tax Revenue:</b>		<b>\$21,865,299</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$22,643,620</b>
	<b>Luzerne</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$1,655,825,400	\$1,655,825,400
b. Real Estate Mills	13.6338	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,455,717,410	\$1,455,717,410
d. Assessed Value	\$1,660,844,400	\$1,660,844,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$22,575,192	\$22,575,192
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$22,575,192	\$22,575,192
(f Total * g)		
i. Base Mills Subject to Index	13.6338	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$22,643,620	\$22,643,620
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>13.6338</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,643,620	\$22,643,620
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,237,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,459,429
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,459,429</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$405,870</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,865,299</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,643,620</b>

	<b>Luzerne</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.2882	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,730,477	\$23,730,477
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,287.59	
Number of Homestead/Farmstead Properties	5630	5630
Median Assessed Value of Homestead Properties		\$167,400



Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,459,429</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$405,870</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,865,299</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,643,620</b>

	<b>Luzerne</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$405,870	Lowering RE Tax Rate	\$0	\$405,870
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$405,870</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	1,660,844,400	13.6338	22,643,620			96.50000%	
<b>Totals:</b>	<b>1,660,844,400</b>		<b>22,643,620</b>	405,870 =	22,237,750 X	96.50000% =	21,459,429

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$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 80,000 80,000**

	<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	1.000%	0.000%	3,650,000	3,650,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	520,000	520,000
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 4,170,000 4,170,000**

**Total Act 511, Current Taxes 4,250,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,455,717,410 X</b>	<b>12</b>	<b>17,468,609</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Luzerne	13.6338	13.6338	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	19,777,280
1200 Special Programs - Elementary / Secondary	5,118,678
1300 Vocational Education	828,246
1400 Other Instructional Programs - Elementary / Secondary	40,506
<b>Total Instruction</b>	<b>\$25,764,710</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,168,507
2200 Support Services - Instructional Staff	533,037
2300 Support Services - Administration	2,485,477
2400 Support Services - Pupil Health	341,211
2500 Support Services - Business	721,956
2600 Operation and Maintenance of Plant Services	3,811,364
2700 Student Transportation Services	2,105,157
2800 Support Services - Central	354,977
2900 Other Support Services	53,500
<b>Total Support Services</b>	<b>\$11,575,186</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,048,154
3300 Community Services	12,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,060,154</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,096,634
5900 Budgetary Reserve	1,070,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,166,634</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,566,684</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,488,466
200 Personnel Services - Employee Benefits	7,052,198
400 Purchased Property Services	115,000
500 Other Purchased Services	731,775
600 Supplies	364,341
700 Property	25,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$19,777,280</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,515,184
200 Personnel Services - Employee Benefits	1,473,344
300 Purchased Professional and Technical Services	600,000
400 Purchased Property Services	40,000
500 Other Purchased Services	449,750
600 Supplies	40,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,118,678</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	224,736
200 Personnel Services - Employee Benefits	143,355
500 Other Purchased Services	450,955
600 Supplies	8,200
700 Property	1,000
<b>Total Vocational Education</b>	<b>\$828,246</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	11,906
600 Supplies	1,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$40,506</b>
<b>Total Instruction</b>	<b>\$25,764,710</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	702,986
200 Personnel Services - Employee Benefits	456,296
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
<b>Total Support Services - Students</b>	<b>\$1,168,507</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	300,121
200 Personnel Services - Employee Benefits	188,151
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615

<u>Description</u>	<u>Amount</u>
700 Property	1,650
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>\$533,037</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,292,152
200 Personnel Services - Employee Benefits	788,625
300 Purchased Professional and Technical Services	318,500
400 Purchased Property Services	4,000
500 Other Purchased Services	33,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
<b>Total Support Services - Administration</b>	<b>\$2,485,477</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	204,086
200 Personnel Services - Employee Benefits	128,425
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
<b>Total Support Services - Pupil Health</b>	<b>\$341,211</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	235,093
200 Personnel Services - Employee Benefits	152,213
400 Purchased Property Services	232,500
600 Supplies	100,000
700 Property	1,500
800 Other Objects	650
<b>Total Support Services - Business</b>	<b>\$721,956</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,162,210
200 Personnel Services - Employee Benefits	730,790
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,129,600
500 Other Purchased Services	243,558
600 Supplies	459,500
700 Property	77,706
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,811,364</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	2,103,807
600 Supplies	1,350
<b>Total Student Transportation Services</b>	<b>\$2,105,157</b>
<b>2800 Support Services - Central</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	148,524
200 Personnel Services - Employee Benefits	81,453
400 Purchased Property Services	125,000
<b>Total Support Services - Central</b>	<b>\$354,977</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	50,000
<b>Total Other Support Services</b>	<b>\$53,500</b>
<b>Total Support Services</b>	<b>\$11,575,186</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	425,464
200 Personnel Services - Employee Benefits	187,740
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	15,000
500 Other Purchased Services	86,150
600 Supplies	93,800
<b>Total Student Activities</b>	<b>\$1,048,154</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	12,000
<b>Total Community Services</b>	<b>\$12,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,060,154</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,474,589
900 Other Uses of Funds	2,622,045
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,096,634</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,070,000
<b>Total Budgetary Reserve</b>	<b>\$1,070,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,166,634</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,566,684</b>

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**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	275,000
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>\$2,800,000</b>	<b>\$2,775,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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



Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$2,800,000** **\$2,775,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	84,106,727	79,098,178
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	250,000	250,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$84,356,727</b>	<b>\$79,348,178</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$84,356,727</b>	<b>\$79,348,178</b>

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$84,356,727</b>	<b>\$79,348,178</b>
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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	3,145,635
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,145,635</b>
<b>5900 Budgetary Reserve</b>	<b>1,070,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,215,635</b>