

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

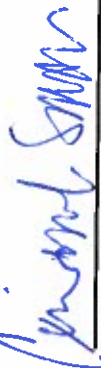
Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

06/27/23
Date


Secretary of the Board - Original Signature Required

6/27/23
Date


Chief School Administrator - Original Signature Required

06-27-23
Date

James D Mirabelli

(570)585-8223 Extn :

Contact Person

Telephone Extension

mirabelli@ahsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Abington Heights SD	Lackawanna	119350303

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
 ☐

f yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$55729672
Ending Unassigned Fund Balance	\$465928
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.83%

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
	06.12.23

DUE DATE: AUGUST 15 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Abington Heights SD	County : Lackawanna	AUN Number : 119350303
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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 6/27/23
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$239,992.00 Function 2200, Object 200: \$374,417.00	Tuition reimbursement required to be coded to 2200.
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 included for contingency.
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 utilized for contingency as well as coverage of budget deficit.
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 for employee salary and benefit increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for capital projects.

<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	1,500,000
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	1,523,472
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,023,472</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,834,772
7000 Revenue from State Sources	16,801,107
8000 Revenue from Federal Sources	1,536,249
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$54,172,128</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,195,600</u>

LEA : 119350303 Abington Heights SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,631,935
6113 Public Utility Realty Taxes	30,837
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	5,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	542,000
6910 Rentals	30,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$35,834,772
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,517,918
7112 Basic Education Funding-Social Security	880,633
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,926,592
7311 Pupil Transportation Subsidy	1,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,051
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,000
7340 State Property Tax Reduction Allocation	1,040,710
7505 Ready to Learn Block Grant	294,812
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	75,000
7820 State Share of Retirement Contributions	3,935,391
REVENUE FROM STATE SOURCES	\$16,801,107
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	412,871
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	74,789
8517 Title IV - 21st Century Schools	32,589
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	816,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,536,249
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,172,128

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,631,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,040,710</u>	
Total Approx. Tax Revenue:	\$29,672,645	
Approx. Tax Levy for Tax Rate Calculation:	\$31,243,173	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$235,637,499	\$235,637,499
b. Real Estate Mills	127.0889	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,099,115,791	\$2,099,115,791
d. Assessed Value	\$234,577,730	\$234,577,730
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,946,911	\$29,946,911
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,946,911	\$29,946,911
(f Total * g)		
i. Base Mills Subject to Index	127.0889	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$31,243,173	\$31,243,173
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	133.1890	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,243,173	\$31,243,173
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,202,463
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,631,935
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,631,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,040,710</u>	
Total Approx. Tax Revenue:	\$29,672,645	
Approx. Tax Levy for Tax Rate Calculation:	\$31,243,173	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	133.1891	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,243,197	\$31,243,197
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	\$1,345.30	
Number of Homestead/Farmstead Properties	5808	5808
Median Assessed Value of Homestead Properties		\$20,685

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,631,935
Amount of Tax Relief for Homestead Exclusions	<u>\$1,040,710</u>
Total Approx. Tax Revenue:	\$29,672,645
Approx. Tax Levy for Tax Rate Calculation:	\$31,243,173
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,040,710	Lowering RE Tax Rate	\$0	\$1,040,710
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,040,710

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119350303 Abington Heights SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/11/2023 4:13:35 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lackawanna	234,577,730	133.1890	31,243,173			94.80000%	
Totals:	234,577,730		31,243,173	- 1,040,710	= 30,202,463	X 94.80000%	= 28,631,935
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	53,000	53,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						53,000	53,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,800,000	4,800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	575,000	575,000
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						5,375,000	5,375,000
Total Act 511, Current Taxes							5,428,000
Act 511 Tax Limit -->				2,099,115,791	X	12	25,189,389
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	127.0889	133.1890	4.80%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,915,124
1200 Special Programs - Elementary / Secondary	7,704,263
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	121,323
1500 Nonpublic School Programs	790
Total Instruction	\$37,066,500
2000 Support Services	
2100 Support Services - Students	2,568,270
2200 Support Services - Instructional Staff	673,371
2300 Support Services - Administration	3,465,491
2400 Support Services - Pupil Health	916,336
2500 Support Services - Business	643,970
2600 Operation and Maintenance of Plant Services	4,733,589
2700 Student Transportation Services	2,840,812
2800 Support Services - Central	594,103
2900 Other Support Services	60,000
Total Support Services	\$16,495,942
3000 Operation of Non-Instructional Services	
3200 Student Activities	955,357
3300 Community Services	73,093
Total Operation of Non-Instructional Services	\$1,028,450
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	190,211
5200 Interfund Transfers - Out	698,569
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$1,138,780
Total Estimated Expenditures and Other Financing Uses	\$55,729,672

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,571,962
200 Personnel Services - Employee Benefits	10,254,697
300 Purchased Professional and Technical Services	87,830
400 Purchased Property Services	287,818
500 Other Purchased Services	1,386,192
600 Supplies	1,326,625
Total Regular Programs - Elementary / Secondary	\$28,915,124
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,631,837
200 Personnel Services - Employee Benefits	2,075,933
300 Purchased Professional and Technical Services	515,000
400 Purchased Property Services	331
500 Other Purchased Services	1,359,982
600 Supplies	121,180
Total Special Programs - Elementary / Secondary	\$7,704,263
1300 <u>Vocational Education</u>	
500 Other Purchased Services	325,000
Total Vocational Education	\$325,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,000
200 Personnel Services - Employee Benefits	25,823
500 Other Purchased Services	33,500
Total Other Instructional Programs - Elementary / Secondary	\$121,323
1500 <u>Nonpublic School Programs</u>	
600 Supplies	790
Total Nonpublic School Programs	\$790
Total Instruction	\$37,066,500
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,490,062
200 Personnel Services - Employee Benefits	977,436
300 Purchased Professional and Technical Services	60,400
400 Purchased Property Services	2,608
600 Supplies	37,764
Total Support Services - Students	\$2,568,270
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	239,992
200 Personnel Services - Employee Benefits	374,417
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	1,290
500 Other Purchased Services	5,398

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<u>Description</u>	<u>Amount</u>
600 Supplies	34,774
Total Support Services - Instructional Staff	\$673,371
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,607,305
200 Personnel Services - Employee Benefits	998,073
300 Purchased Professional and Technical Services	663,000
400 Purchased Property Services	16,898
500 Other Purchased Services	87,214
600 Supplies	76,301
800 Other Objects	16,700
Total Support Services - Administration	\$3,465,491
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	563,229
200 Personnel Services - Employee Benefits	343,399
400 Purchased Property Services	328
500 Other Purchased Services	880
600 Supplies	8,500
Total Support Services - Pupil Health	\$916,336
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	317,662
200 Personnel Services - Employee Benefits	222,127
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,226
500 Other Purchased Services	1,955
600 Supplies	75,000
Total Support Services - Business	\$643,970
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	877,428
200 Personnel Services - Employee Benefits	623,147
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	1,620,810
500 Other Purchased Services	250,891
600 Supplies	1,091,313
700 Property	100,000
Total Operation and Maintenance of Plant Services	\$4,733,589
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	104,517
200 Personnel Services - Employee Benefits	62,434
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,565,361
600 Supplies	105,000
Total Student Transportation Services	\$2,840,812
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	326,612

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	224,323
400 Purchased Property Services	2,161
500 Other Purchased Services	1,007
600 Supplies	40,000
Total Support Services - Central	\$594,103
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$16,495,942
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	513,195
200 Personnel Services - Employee Benefits	235,758
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	9,000
500 Other Purchased Services	58,054
600 Supplies	107,850
Total Student Activities	\$955,357
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	28,869
200 Personnel Services - Employee Benefits	12,024
300 Purchased Professional and Technical Services	4,200
600 Supplies	28,000
Total Community Services	\$73,093
Total Operation of Non-Instructional Services	\$1,028,450
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,464
900 Other Uses of Funds	186,747
Total Debt Service / Other Expenditures and Financing Uses	\$190,211
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	698,569
Total Interfund Transfers - Out	\$698,569
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,138,780
TOTAL EXPENDITURES	\$55,729,672

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	10,000,000	8,500,000
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	5,000,000	5,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	6,400,000	6,400,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,400,000	\$20,900,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$22,400,000	\$20,900,000

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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	1,325,000	670,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	170,056	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,495,056	\$670,000
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		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$1,495,056	\$670,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$1,495,056	\$670,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	465,928
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,465,928
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,715,928