

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2023



President of the Board - Original Signature Required

May 9, 2023

Date



Secretary of the Board - Original Signature Required

May 9, 2023

Date



Chief School Administrator - Original Signature Required

May 9, 2023

Date

Lindsey Wallace

Contact Person

(610)264-5571

Extn :

Telephone

Extension

wallacel@cattysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cataساوقا Area SD	COUNTY : Lehigh	AUN : 121391303
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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 ☒ X
No ☐

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

Total Budgeted Expenditures	\$41219769
Ending Unassigned Fund Balance	\$4722362
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.45%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☐
No ☒ X

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE May 9, 2023
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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 : Catasauqua Area SD	County : Lehigh	AUN Number : 121391303
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 9, 2023
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5270	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2300, Object 100: \$1,134,409.00</div> <div>Function 2300, Object 200: \$1,144,672.00</div>	<div>Superintendent to retire and will receive a one time payout, per contract, increasing 200 Benefits Objects to exceed 100 Salary Objects.</div>
8060	<div>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</div>	<div>Intentionally building Fund Balance to offset cost of upcoming Capital Projects.</div>
8080	<div>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.</div>	<div>Intentionally building Fund Balance to offset cost of upcoming Capital Projects.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Committed Fund Balance will be used for large upcoming Capital Projects</div>

<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	66,808	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,900,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,822,362	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,722,362</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	28,255,038	
7000 Revenue from State Sources	11,626,471	
8000 Revenue from Federal Sources	1,483,439	
9000 Other Financing Sources	180,655	
Total Estimated Revenues And Other Financing Sources		<u>\$41,545,603</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$46,267,965</u>

LEA : 121391303 Catasauqua Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,354,270
6112 Interim Real Estate Taxes	2,875,000
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	2,913,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	464,000
6500 Earnings on Investments	390,000
6700 Revenues from LEA Activities	44,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	510,068
6910 Rentals	90,000
6940 Tuition from Patrons	220,000
6990 Refunds and Other Miscellaneous Revenue	305,500
REVENUE FROM LOCAL SOURCES	\$28,255,038
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,314,662
7112 Basic Education Funding-Social Security	596,000
7160 Tuition for Orphans Subsidy	34,000
7271 Special Education funds for School-Aged Pupils	1,331,493
7311 Pupil Transportation Subsidy	135,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	255,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	858,330
7360 Safe Schools	189,850
7505 Ready to Learn Block Grant	206,861
7820 State Share of Retirement Contributions	2,650,275
REVENUE FROM STATE SOURCES	\$11,626,471
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	510,724
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	53,726
8517 Title IV - 21st Century Schools	40,312
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	562,450
8749 Other CARES Act Funding	49,757

LEA : 121391303 Catasauqua Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	160,382
8752 ARP ESSER Summer Programs	41,530
8753 ARP ESSER Afterschool Programs	44,764
8754 ARP ESSER Homeless Children and Youth Funds	11,794
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$1,483,439
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	180,655
OTHER FINANCING SOURCES	\$180,655
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,545,603

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$20,354,320		
Amount of Tax Relief for Homestead Exclusions	<u>\$858,330</u>		
Total Approx. Tax Revenue:	\$21,212,650		
Approx. Tax Levy for Tax Rate Calculation:	\$22,283,930		

	Lehigh	Northampton	Total
2022-23 Data			
a. Assessed Value	\$858,766,000	\$61,190,700	\$919,956,700
b. Real Estate Mills	20.8241	53.7576	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$864,675,259	\$159,415,303	\$1,024,090,562
d. Assessed Value	\$906,517,600	\$61,825,400	\$968,343,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$17,883,029	\$3,289,465	\$21,172,494
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	84.43348%	15.56652%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$17,876,673	\$3,295,821	\$21,172,494
(f Total * g)			
i. Base Mills Subject to Index	20.8241	53.8614	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed	\$18,815,098	\$3,468,832	\$22,283,930
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	20.7553	56.1069	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$18,815,045	\$3,468,832	\$22,283,877
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$21,425,547
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,354,270
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$20,354,320

Amount of Tax Relief for Homestead Exclusions \$858,330

Total Approx. Tax Revenue: \$21,212,650

Approx. Tax Levy for Tax Rate Calculation: \$22,283,930

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	21.9277	56.7160	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,877,846	\$3,506,489	\$23,384,335
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$18,199.00	\$6,209.00	
Number of Homestead/Farmstead Properties	1609	755	2364
Median Assessed Value of Homestead Properties			\$108,900

Act 1 Index (current): 5.3%

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Total Approx. Tax Revenue:	\$21,212,650		
Approx. Tax Levy for Tax Rate Calculation:	\$22,283,930		

	Lehigh	Northampton		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$858,330	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$858,330

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121391303 Catasauqua Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 8/4/2023 11:32:02 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Lehigh	906,517,600	20.7553	18,815,045			95.00000%	
Northampton	61,825,400	56.1069	3,468,832			95.00000%	
Totals:	968,343,000		22,283,877	-	858,330 =	21,425,547 X	95.00000% = 20,354,270
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	63,000	63,000
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						63,000	63,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,477,000	1,477,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,061,000	1,061,000
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			10.0000	0	375,000	375,000
Total Current Act 511 Taxes – Proportional Assessments						2,913,000	2,913,000
Total Act 511, Current Taxes							2,976,000
Act 511 Tax Limit -->				1,024,090,562 X	12	12,289,087	
				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>									
	Lehigh	20.8241	20.7553	-0.32%	Yes	5.3%				
	Northampton	53.8614	56.1069	4.17%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	5.3%	10.0000	10.0000	0.01%	Yes

LEA : 121391303 Catasauqua Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,523,826
1200 Special Programs - Elementary / Secondary	7,593,479
1300 Vocational Education	1,022,393
1400 Other Instructional Programs - Elementary / Secondary	137,846
1500 Nonpublic School Programs	12,000
1600 Adult Education Programs	163,210
Total Instruction	\$24,452,754
2000 Support Services	
2100 Support Services - Students	1,924,964
2200 Support Services - Instructional Staff	2,043,311
2300 Support Services - Administration	2,635,675
2400 Support Services - Pupil Health	438,427
2500 Support Services - Business	661,612
2600 Operation and Maintenance of Plant Services	3,093,020
2700 Student Transportation Services	1,524,266
2800 Support Services - Central	81,874
2900 Other Support Services	25,070
Total Support Services	\$12,428,219
3000 Operation of Non-Instructional Services	
3200 Student Activities	905,631
3300 Community Services	50,049
Total Operation of Non-Instructional Services	\$955,680
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	265,000
Total Facilities Acquisition, Construction and Improvement Services	\$265,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,343,950
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$3,443,950
Total Estimated Expenditures and Other Financing Uses	\$41,545,603

LEA : 121391303 Catasauqua Area SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		7,506,455
200 Personnel Services - Employee Benefits		5,791,898
300 Purchased Professional and Technical Services		66,432
400 Purchased Property Services		100
500 Other Purchased Services		1,762,075
600 Supplies		384,166
700 Property		12,000
800 Other Objects		700
Total Regular Programs - Elementary / Secondary		\$15,523,826
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,379,429
200 Personnel Services - Employee Benefits		1,505,995
300 Purchased Professional and Technical Services		2,202,370
500 Other Purchased Services		1,482,250
600 Supplies		21,975
800 Other Objects		1,460
Total Special Programs - Elementary / Secondary		\$7,593,479
1300 <u>Vocational Education</u>		
500 Other Purchased Services		1,022,393
Total Vocational Education		\$1,022,393
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		49,278
200 Personnel Services - Employee Benefits		23,568
500 Other Purchased Services		65,000
Total Other Instructional Programs - Elementary / Secondary		\$137,846
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		12,000
Total Nonpublic School Programs		\$12,000
1600 <u>Adult Education Programs</u>		
500 Other Purchased Services		163,210
Total Adult Education Programs		\$163,210
Total Instruction		\$24,452,754
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		971,005
200 Personnel Services - Employee Benefits		692,598
300 Purchased Professional and Technical Services		244,861
500 Other Purchased Services		200
600 Supplies		15,300
800 Other Objects		1,000
Total Support Services - Students		\$1,924,964

LEA : 121391303 Catasauqua Area SD

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	955,522
200 Personnel Services - Employee Benefits	703,966
300 Purchased Professional and Technical Services	95,030
400 Purchased Property Services	45,525
500 Other Purchased Services	9,350
600 Supplies	140,468
700 Property	90,900
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$2,043,311
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,134,409
200 Personnel Services - Employee Benefits	1,144,672
300 Purchased Professional and Technical Services	218,728
400 Purchased Property Services	1,075
500 Other Purchased Services	40,641
600 Supplies	23,550
800 Other Objects	72,600
Total Support Services - Administration	\$2,635,675
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	235,094
200 Personnel Services - Employee Benefits	186,633
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	150
600 Supplies	6,300
800 Other Objects	250
Total Support Services - Pupil Health	\$438,427
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	298,605
200 Personnel Services - Employee Benefits	243,163
300 Purchased Professional and Technical Services	25,494
400 Purchased Property Services	46,800
500 Other Purchased Services	10,300
600 Supplies	35,050
800 Other Objects	2,200
Total Support Services - Business	\$661,612
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	905,525
200 Personnel Services - Employee Benefits	551,021
300 Purchased Professional and Technical Services	246,470
400 Purchased Property Services	849,146
500 Other Purchased Services	213,808
600 Supplies	299,920
700 Property	25,000
800 Other Objects	2,130

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,093,020
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	751,015
200 Personnel Services - Employee Benefits	320,250
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	48,155
500 Other Purchased Services	94,230
600 Supplies	104,820
700 Property	200,946
800 Other Objects	2,350
Total Student Transportation Services	\$1,524,266
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	78,574
400 Purchased Property Services	800
600 Supplies	2,000
800 Other Objects	500
Total Support Services - Central	\$81,874
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,070
Total Other Support Services	\$25,070
Total Support Services	\$12,428,219
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	442,535
200 Personnel Services - Employee Benefits	193,531
300 Purchased Professional and Technical Services	88,275
400 Purchased Property Services	31,250
500 Other Purchased Services	43,425
600 Supplies	93,000
800 Other Objects	13,615
Total Student Activities	\$905,631
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	388
300 Purchased Professional and Technical Services	28,000
600 Supplies	11,661
800 Other Objects	5,000
Total Community Services	\$50,049
Total Operation of Non-Instructional Services	\$955,680
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	50,000
600 Supplies	45,000

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<u>Description</u>	<u>Amount</u>
700 Property	170,000
Total Facilities Acquisition, Construction and Improvement Services	\$265,000
Total Facilities Acquisition, Construction and Improvement Services	\$265,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,198,353
900 Other Uses of Funds	2,145,597
Total Debt Service / Other Expenditures and Financing Uses	\$3,343,950
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$3,443,950
TOTAL EXPENDITURES	\$41,545,603

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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	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	9,600	
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	65,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	520,000	570,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	205,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$894,600	\$950,000

<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	\$894,600	\$950,000

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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		
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		
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		

<u>Short-Term Payables</u>		<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		52,111,796	49,133,445
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		\$52,111,796	\$49,133,445
TOTAL INDEBTEDNESS		\$52,111,796	\$49,133,445

Account Description	Amounts
0810 Nonspendable Fund Balance	66,808
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,422,362
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,722,362
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,864,170