

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2023

  
President of the Board - Original Signature Required

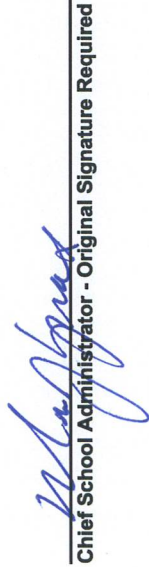
6-28-23

Date

  
Secretary of the Board - Original Signature Required

6-29-23

Date

  
Chief School Administrator - Original Signature Required

6-29-2023

Date

Joseph Caputo

Contact Person

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Telephone

Extn :1010

Extension

jcaputo@lakelandsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lakeland SD	COUNTY : Lackawanna	AUN : 119354603
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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	\$27827585
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 6-29-2023
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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)

<b>School District Name :</b> Lakeland SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119354603
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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> 5-17-23
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5290	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2500, Object 100: \$40,000.00</div> <div>Function 2500, Object 200: \$41,075.00</div>	Benefits are as per contractual terms and required benefits.
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$613,448.00</div> <div>Function 2600, Object 200: \$635,682.00</div>	Benefits are as per contractual terms and required benefits.
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 employee pension rate increases, contractual salary increases, and future renovation/capital improvement projects

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	14,181,805
7000 Revenue from State Sources	11,496,024
8000 Revenue from Federal Sources	629,588
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,307,417</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,307,417</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	10,487,599
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	8,500
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,706
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	496,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$14,181,805</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,816,603
7112 Basic Education Funding-Social Security	413,000
7271 Special Education funds for School-Aged Pupils	1,094,680
7311 Pupil Transportation Subsidy	1,556,429
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	21,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	430,581
7505 Ready to Learn Block Grant	236,731
7820 State Share of Retirement Contributions	1,900,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,496,024</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	249,407
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	43,748
8517 Title IV - 21st Century Schools	18,898
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	314,035
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$629,588</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>26,307,417</b>

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,487,599	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,581</u>	
Total Approx. Tax Revenue:	\$10,918,180	
Approx. Tax Levy for Tax Rate Calculation:	\$12,083,469	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$92,679,328	\$92,679,328
b. Real Estate Mills	123.2400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$782,864,530	\$782,864,530
d. Assessed Value	\$93,114,500	\$93,114,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$11,421,800	\$11,421,800
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$11,421,800	\$11,421,800
(f Total * g)		
i. Base Mills Subject to Index	123.2400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$12,083,469	\$12,083,469
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	129.7700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,083,469	\$12,083,469
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,652,888
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,487,599
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,487,599	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,581</u>	
Total Approx. Tax Revenue:	\$10,918,180	
Approx. Tax Levy for Tax Rate Calculation:	\$12,083,469	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	129.7717	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,083,627	\$12,083,627
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	\$1,042.46	
Number of Homestead/Farmstead Properties	3183	3183
Median Assessed Value of Homestead Properties		\$15,000



Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,487,599
Amount of Tax Relief for Homestead Exclusions	<u>\$430,581</u>
Total Approx. Tax Revenue:	\$10,918,180
Approx. Tax Levy for Tax Rate Calculation:	\$12,083,469
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$430,581	Lowering RE Tax Rate	\$0	\$430,581
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$430,581

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lackawanna	93,114,500	129.7700	12,083,469				90.00000%		
Totals:		93,114,500	12,083,469	-	430,581	=	11,652,888	X	90.00000% = 10,487,599
				<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		15,000	15,000
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						15,000	15,000
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%		1,680,000	1,680,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		200,000	200,000
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						1,880,000	1,880,000
Total		Act 511, Current Taxes							1,895,000
Act 511 Tax Limit -->				782,864,530		X		12	9,394,374
				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	123.2400	129.7700	5.30%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,900,713
1200 Special Programs - Elementary / Secondary	5,223,623
1300 Vocational Education	1,026,771
1400 Other Instructional Programs - Elementary / Secondary	37,161
<b>Total Instruction</b>	<b>\$17,188,268</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	886,736
2200 Support Services - Instructional Staff	800,380
2300 Support Services - Administration	1,436,634
2400 Support Services - Pupil Health	499,356
2500 Support Services - Business	211,075
2600 Operation and Maintenance of Plant Services	2,344,949
2700 Student Transportation Services	2,365,656
2800 Support Services - Central	335,489
2900 Other Support Services	125,536
<b>Total Support Services</b>	<b>\$9,005,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	877,891
<b>Total Operation of Non-Instructional Services</b>	<b>\$877,891</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	755,615
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,615</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,827,585</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,701,502
200 Personnel Services - Employee Benefits	4,039,247
300 Purchased Professional and Technical Services	186,050
400 Purchased Property Services	31,400
500 Other Purchased Services	644,320
600 Supplies	282,694
800 Other Objects	15,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,900,713</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,877,596
200 Personnel Services - Employee Benefits	1,226,690
300 Purchased Professional and Technical Services	628,500
500 Other Purchased Services	1,440,838
600 Supplies	49,999
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,223,623</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	299,303
200 Personnel Services - Employee Benefits	229,045
300 Purchased Professional and Technical Services	13,345
400 Purchased Property Services	2,199
500 Other Purchased Services	442,417
600 Supplies	40,462
<b>Total Vocational Education</b>	<b>\$1,026,771</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,661
500 Other Purchased Services	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$37,161</b>
<b>Total Instruction</b>	<b>\$17,188,268</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	383,332
200 Personnel Services - Employee Benefits	263,642
300 Purchased Professional and Technical Services	202,259
500 Other Purchased Services	500
600 Supplies	35,983
800 Other Objects	1,020
<b>Total Support Services - Students</b>	<b>\$886,736</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	354,920
200 Personnel Services - Employee Benefits	312,220
300 Purchased Professional and Technical Services	38,954

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	11,500
600 Supplies	82,526
800 Other Objects	260
<b>Total Support Services - Instructional Staff</b>	<b>\$800,380</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	677,470
200 Personnel Services - Employee Benefits	502,843
300 Purchased Professional and Technical Services	151,575
500 Other Purchased Services	29,000
600 Supplies	25,446
800 Other Objects	50,300
<b>Total Support Services - Administration</b>	<b>\$1,436,634</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	285,902
200 Personnel Services - Employee Benefits	196,219
300 Purchased Professional and Technical Services	12,700
600 Supplies	4,535
<b>Total Support Services - Pupil Health</b>	<b>\$499,356</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	41,075
300 Purchased Professional and Technical Services	113,000
500 Other Purchased Services	12,000
600 Supplies	5,000
<b>Total Support Services - Business</b>	<b>\$211,075</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	613,448
200 Personnel Services - Employee Benefits	635,682
300 Purchased Professional and Technical Services	129,000
400 Purchased Property Services	518,225
500 Other Purchased Services	357,394
600 Supplies	91,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,344,949</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	75,543
200 Personnel Services - Employee Benefits	56,481
300 Purchased Professional and Technical Services	4,208
500 Other Purchased Services	2,229,324
600 Supplies	100
<b>Total Student Transportation Services</b>	<b>\$2,365,656</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	116,340
200 Personnel Services - Employee Benefits	99,924
300 Purchased Professional and Technical Services	84,225

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,500
600 Supplies	27,500
<b>Total Support Services - Central</b>	<b>\$335,489</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	125,536
<b>Total Other Support Services</b>	<b>\$125,536</b>
<b>Total Support Services</b>	<b>\$9,005,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	396,116
200 Personnel Services - Employee Benefits	168,862
300 Purchased Professional and Technical Services	57,500
400 Purchased Property Services	14,500
500 Other Purchased Services	88,500
600 Supplies	138,163
800 Other Objects	14,250
<b>Total Student Activities</b>	<b>\$877,891</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$877,891</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	755,615
<b>Total Interfund Transfers - Out</b>	<b>\$755,615</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,615</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,827,585</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,314,450	2,794,282
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 Cash and Short-Term Investments	\$4,314,450	\$2,794,282

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		



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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	\$4,314,450	\$2,794,282

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General 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 General Fund</b>		
<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust 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 Private Purpose Trust Fund</b>		
<b>Investment Trust 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 Investment Trust Fund</b>		
<b>Pension Trust 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<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>		

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	9,185,000	8,762,000
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		
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	\$9,185,000	\$8,762,000
TOTAL INDEBTEDNESS	\$9,185,000	\$8,762,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,479,832
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,479,832
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,479,832