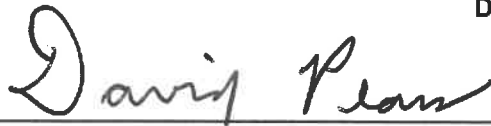


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2023



President of the Board - Original Signature Required

7/31/2023

Date



Secretary of the Board - Original Signature Required

4/22/2023

Date



Chief School Administrator - Original Signature Required

6/22/2023

Date

CHERYL R MCCAULEY

Contact Person

(724)376-7911

Extn :6031

Telephone

Extension

C_MCCAULEY@LAKEVIEW.K12.PA.US

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lakeview SD	COUNTY : Mercer	AUN : 104433903
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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	\$25297556
Ending Unassigned Fund Balance	\$1463546
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.78%

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 7/15/2023
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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)

School District Name : Lakeview SD	County : Mercer	AUN Number : 104433903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used, if needed, to meet overages on two large (ongoing from prior year) projects due to failing infrastructure - elevator replacement and stage arbors reconfiguration for safety. Also, could be utilized for roof repairs.
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.	The unassigned fund balance is necessary to support the unanticipated costs for Special Education, Special Education Transportation, Homeless Transportation, and repair/maintenance of aging infrastructure specifically building repairs for safety.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance is necessary to meet anticipated increases in Health Care costs, Cyber/Charter School costs, employer portion of PSERS and Debt Services costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is necessary to meet expenditures of large ongoing infrastructure projects - HVAC, Boiler Replacement, Generators, Roof Repairs, etc.

<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	4,225,000
0840 Assigned Fund Balance	3,025,000
0850 Unassigned Fund Balance	2,761,002
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,011,002</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,114,530
7000 Revenue from State Sources	11,620,206
8000 Revenue from Federal Sources	3,699,364
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,434,100</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,445,102</u>

LEA : 104433903 Lakeview SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,464,868
6113 Public Utility Realty Taxes	5,057
6120 Current Per Capita Taxes, Section 679	20,740
6140 Current Act 511 Taxes - Flat Rate Assessments	22,628
6150 Current Act 511 Taxes - Proportional Assessments	1,119,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,188
6500 Earnings on Investments	13,017
6700 Revenues from LEA Activities	32,483
6800 Revenues from Intermediary Sources / Pass-Through Funds	159,300
6910 Rentals	1,850
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$6,114,530
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,928,265
7112 Basic Education Funding-Social Security	318,899
7220 Vocational Education	820,876
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	461,194
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,993
7340 State Property Tax Reduction Allocation	458,531
7360 Safe Schools	156,425
7505 Ready to Learn Block Grant	221,294
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	10,069
7820 State Share of Retirement Contributions	1,546,660
REVENUE FROM STATE SOURCES	\$11,620,206
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	2,123
8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,089
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	79,820
8517 Title IV - 21st Century Schools	66,709
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,957,527
8747 ARP ECF - Emergency Connectivity Fund	109,412

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	28,684
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$3,699,364
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,434,100

Act 1 Index (current): 5.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$4,464,868	
Amount of Tax Relief for Homestead Exclusions		<u>\$458,531</u>	
Total Approx. Tax Revenue:		\$4,923,399	
Approx. Tax Levy for Tax Rate Calculation:		\$4,991,392	
		Mercer	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$89,920,440	\$89,920,440
b. Real Estate Mills		52.7200	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$484,184,819	\$484,184,819
d. Assessed Value		\$90,391,015	\$90,391,015
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$4,740,606	\$4,740,606
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$4,740,606	\$4,740,606
(f Total * g)			
i. Base Mills Subject to Index		52.7200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		98.50000%	98.50000%
k. Tax Levy Needed		\$4,991,392	\$4,991,392
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		55.2200	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$4,991,392	\$4,991,392
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,532,861
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,464,868
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,464,868	
Amount of Tax Relief for Homestead Exclusions	<u>\$458,531</u>	
Total Approx. Tax Revenue:	\$4,923,399	
Approx. Tax Levy for Tax Rate Calculation:	\$4,991,392	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.5668	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,022,739	\$5,022,739
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	\$3,700.00	
Number of Homestead/Farmstead Properties	2244	2244
Median Assessed Value of Homestead Properties		\$18,330

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,464,868
Amount of Tax Relief for Homestead Exclusions	<u>\$458,531</u>
Total Approx. Tax Revenue:	\$4,923,399
Approx. Tax Levy for Tax Rate Calculation:	\$4,991,392
	Mercer
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$458,531	Lowering RE Tax Rate	\$0	\$458,531
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$458,531

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>		
Mercer	90,391,015	55.2200	4,991,392				98.50000%		
Totals:	90,391,015		4,991,392	-	458,531	=	4,532,861	X	98.50000% = 4,464,868
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,740				
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			\$5.00	\$0.00	20,740	20,740		
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	1,888	1,888		
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						22,628	22,628		
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%	835,291	835,291		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	284,108	284,108		
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						1,119,399	1,119,399		
Total Act 511, Current Taxes							1,142,027		
Act 511 Tax Limit -->					484,184,819	X	12	5,810,218	
					Market Value		Mills	(511 Limit)	

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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>									
	Mercer	52.7200	55.2200	4.75%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,692,116
1200 Special Programs - Elementary / Secondary	3,425,538
1300 Vocational Education	1,064,074
1400 Other Instructional Programs - Elementary / Secondary	9,207
Total Instruction	\$14,190,935
2000 Support Services	
2100 Support Services - Students	563,680
2200 Support Services - Instructional Staff	670,031
2300 Support Services - Administration	1,738,086
2400 Support Services - Pupil Health	629,159
2500 Support Services - Business	344,714
2600 Operation and Maintenance of Plant Services	3,886,153
2700 Student Transportation Services	1,841,590
2900 Other Support Services	11,310
Total Support Services	\$9,684,723
3000 Operation of Non-Instructional Services	
3200 Student Activities	530,821
Total Operation of Non-Instructional Services	\$530,821
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	91,077
5200 Interfund Transfers - Out	700,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$841,077
Total Estimated Expenditures and Other Financing Uses	\$25,297,556

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,964,810
200 Personnel Services - Employee Benefits	3,268,248
300 Purchased Professional and Technical Services	588,903
400 Purchased Property Services	28,750
500 Other Purchased Services	649,054
600 Supplies	104,901
700 Property	78,350
800 Other Objects	9,100
Total Regular Programs - Elementary / Secondary	\$9,692,116
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,280,482
200 Personnel Services - Employee Benefits	920,415
300 Purchased Professional and Technical Services	309,394
500 Other Purchased Services	893,160
600 Supplies	5,414
700 Property	10,000
800 Other Objects	6,673
Total Special Programs - Elementary / Secondary	\$3,425,538
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	215,344
200 Personnel Services - Employee Benefits	121,451
400 Purchased Property Services	1,500
500 Other Purchased Services	682,018
600 Supplies	29,261
700 Property	14,500
Total Vocational Education	\$1,064,074
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	2,707
Total Other Instructional Programs - Elementary / Secondary	\$9,207
Total Instruction	\$14,190,935
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	330,839
200 Personnel Services - Employee Benefits	220,491
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,650
600 Supplies	5,850
700 Property	1,000
800 Other Objects	1,350
Total Support Services - Students	\$563,680
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	279,009
200 Personnel Services - Employee Benefits	164,076
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	22,500
500 Other Purchased Services	10,650
600 Supplies	41,792
700 Property	126,454
800 Other Objects	50
Total Support Services - Instructional Staff	\$670,031
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	907,439
200 Personnel Services - Employee Benefits	561,522
300 Purchased Professional and Technical Services	136,500
400 Purchased Property Services	9,009
500 Other Purchased Services	41,350
600 Supplies	27,566
700 Property	9,250
800 Other Objects	45,450
Total Support Services - Administration	\$1,738,086
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	128,112
200 Personnel Services - Employee Benefits	99,143
300 Purchased Professional and Technical Services	387,405
400 Purchased Property Services	2,300
500 Other Purchased Services	1,300
600 Supplies	2,399
700 Property	7,500
800 Other Objects	1,000
Total Support Services - Pupil Health	\$629,159
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	164,877
200 Personnel Services - Employee Benefits	137,037
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	10,300
600 Supplies	5,500
700 Property	4,500
800 Other Objects	500
Total Support Services - Business	\$344,714
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	273,049
200 Personnel Services - Employee Benefits	137,681
400 Purchased Property Services	3,038,624
500 Other Purchased Services	104,350
600 Supplies	148,449
700 Property	183,000
800 Other Objects	1,000

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Description	Amount
Total Operation and Maintenance of Plant Services	\$3,886,153
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	13,600
200 Personnel Services - Employee Benefits	5,752
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,611,318
600 Supplies	187,520
700 Property	5,000
800 Other Objects	400
Total Student Transportation Services	\$1,841,590
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,310
Total Other Support Services	\$11,310
Total Support Services	\$9,684,723
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,724
200 Personnel Services - Employee Benefits	88,373
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	2,000
500 Other Purchased Services	32,451
600 Supplies	49,473
700 Property	83,000
800 Other Objects	7,800
Total Student Activities	\$530,821
Total Operation of Non-Instructional Services	\$530,821
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	10,000
700 Property	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
Total Facilities Acquisition, Construction and Improvement Services	\$50,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	14,775
900 Other Uses of Funds	76,302
Total Debt Service / Other Expenditures and Financing Uses	\$91,077
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	700,000
Total Interfund Transfers - Out	\$700,000
5900 <u>Budgetary Reserve</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$841,077
TOTAL EXPENDITURES	\$25,297,556

LEA : 104433903 Lakeview SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,952,195	4,850,000
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	1,073,185	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	222,462	200,000
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		
Total Cash and Short-Term Investments	\$6,247,842	\$6,050,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,949,744	2,850,000
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	2,043,145	2,000,000
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	\$4,992,889	\$4,850,000
TOTAL CASH AND INVESTMENTS	\$11,240,731	\$10,900,000

LEA : 104433903 Lakeview SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,907,040	5,827,738
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	65,425	58,250
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,972,465	\$5,885,988
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		

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<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		

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<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		

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<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	\$6,972,465	\$5,885,988

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<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	\$6,972,465	\$5,885,988

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,459,000
0840 Assigned Fund Balance	2,225,000
0850 Unassigned Fund Balance	1,463,546
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,147,546
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,197,546