

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

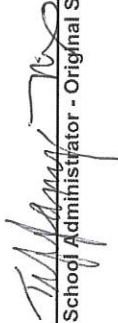
Date of Adoption of the General Fund Budget: 06/28/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Teresa Edinger

Contact Person

tedinger@leechburg.k12.pa.us

Email Address

6/28/23

Date

6/28/23

Date

6/28/23

Date

(724)845-7701

Telephone

Extn :125

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Leechburg Area SD	COUNTY : Armstrong	AUN : 128034503
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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	\$16093610
Ending Unassigned Fund Balance	\$1624296
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.09%

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 6-28-23
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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 : Leechburg Area SD	County : Armstrong	AUN Number : 128034503
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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 5/24/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for unexpected costs that may arise. Charter school increases, maintance repairs, technology 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.	Balance to be used for future capital improvement projects, technology purchases, resource adoptions and cyber charter tuition
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Balance to be used for capital improvements, PSERS, and health care cost 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.	Balance to be used for athletic facility improvements, capital and maintenance improvements, cyber charter tuition, technology, and salary increases

<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	6,292
0830 Committed Fund Balance	1,082,306
0840 Assigned Fund Balance	3,682,988
0850 Unassigned Fund Balance	2,456,380
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,221,674</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,385,842
7000 Revenue from State Sources	8,140,234
8000 Revenue from Federal Sources	340,450
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,866,526</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,088,200</u>

LEA : 128034503 Leechburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,074,642
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	2,900
6150 Current Act 511 Taxes - Proportional Assessments	580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,600
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	21,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	120,500
6920 Contributions and Donations from Private Sources	24,000
6990 Refunds and Other Miscellaneous Revenue	5,200
REVENUE FROM LOCAL SOURCES	\$6,385,842
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,491,000
7112 Basic Education Funding-Social Security	314,000
7271 Special Education funds for School-Aged Pupils	606,000
7292 Pre-K Counts	202,400
7311 Pupil Transportation Subsidy	300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,000
7340 State Property Tax Reduction Allocation	562,992
7360 Safe Schools	82,126
7505 Ready to Learn Block Grant	141,716
7820 State Share of Retirement Contributions	1,420,000
REVENUE FROM STATE SOURCES	\$8,140,234
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	178,200
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,100
8517 Title IV - 21st Century Schools	14,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	103,650
8751 ARP ESSER Learning Loss	15,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$340,450
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,866,526

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$564,440</u>		
Total Approx. Tax Revenue:	\$5,639,440		
Approx. Tax Levy for Tax Rate Calculation:	\$6,043,292		
	Armstrong	Westmoreland	Total

2022-23 Data			
a. Assessed Value	\$63,896,838	\$10,552,410	\$74,449,248
b. Real Estate Mills	71.5000	141.8800	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$161,564,986	\$54,304,301	\$215,869,287
d. Assessed Value	\$64,115,638	\$10,582,580	\$74,698,218
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$4,568,624	\$1,497,176	\$6,065,800
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	74.84390%	25.15610%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,539,881	\$1,525,919	\$6,065,800
(f Total * g)			
i. Base Mills Subject to Index	71.5000	144.6038	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	94.50000%	92.62890%
k. Tax Levy Needed	\$4,523,035	\$1,520,257	\$6,043,292
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	70.5400	143.6500	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$4,522,717	\$1,520,188	\$6,042,905
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,478,465
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,074,642
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$564,440</u>		
Total Approx. Tax Revenue:	\$5,639,440		
Approx. Tax Levy for Tax Rate Calculation:	\$6,043,292		
	Armstrong	Westmoreland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	75.6470	152.9908	
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)	\$4,850,156	\$1,619,037	\$6,469,193
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	\$4,712.00	\$2,314.00	
Number of Homestead/Farmstead Properties	1295	403	1698
Median Assessed Value of Homestead Properties			\$29,695

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,075,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$564,440</u>		
Total Approx. Tax Revenue:	\$5,639,440		
Approx. Tax Levy for Tax Rate Calculation:	\$6,043,292		
	Armstrong	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$562,992	Lowering RE Tax Rate	\$0	\$562,992
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,448			\$1,448
Amount of Tax Relief from State/Local Sources				\$564,440

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>Percent Collected</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>					
Armstrong	64,115,638	70.5400	4,522,717				92.00000%	
Westmoreland	10,582,580	143.6500	1,520,188				94.50000%	
Totals:	74,698,218		6,042,905	-	564,440	=	5,478,465	X
							92.62890%	=
								5,074,642

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>									
	Armstrong	71.5000	70.5400	-1.33%	Yes	5.8%				
	Westmoreland	144.6038	143.6500	-0.64%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,978,798
1200 Special Programs - Elementary / Secondary	2,021,912
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	5,683
1500 Nonpublic School Programs	1,500
1800 Pre-Kindergarten	208,154
Total Instruction	\$9,541,047
2000 Support Services	
2100 Support Services - Students	664,614
2200 Support Services - Instructional Staff	356,542
2300 Support Services - Administration	1,044,437
2400 Support Services - Pupil Health	220,412
2500 Support Services - Business	263,048
2600 Operation and Maintenance of Plant Services	1,479,186
2700 Student Transportation Services	528,804
2800 Support Services - Central	346,143
2900 Other Support Services	21,700
Total Support Services	\$4,924,886
3000 Operation of Non-Instructional Services	
3200 Student Activities	542,492
3300 Community Services	13,250
Total Operation of Non-Instructional Services	\$555,742
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	405,000
Total Facilities Acquisition, Construction and Improvement Services	\$405,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	566,935
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$666,935
Total Estimated Expenditures and Other Financing Uses	\$16,093,610

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,691,741
200 Personnel Services - Employee Benefits	2,467,480
300 Purchased Professional and Technical Services	164,000
400 Purchased Property Services	4,292
500 Other Purchased Services	419,530
600 Supplies	121,955
700 Property	103,200
800 Other Objects	6,600
Total Regular Programs - Elementary / Secondary	\$6,978,798
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	802,904
200 Personnel Services - Employee Benefits	663,208
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	459,500
600 Supplies	4,750
800 Other Objects	50,550
Total Special Programs - Elementary / Secondary	\$2,021,912
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	4,000
200 Personnel Services - Employee Benefits	1,683
Total Other Instructional Programs - Elementary / Secondary	\$5,683
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	\$1,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	119,336
200 Personnel Services - Employee Benefits	83,318
500 Other Purchased Services	500
600 Supplies	5,000
Total Pre-Kindergarten	\$208,154
Total Instruction	\$9,541,047
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	323,309
200 Personnel Services - Employee Benefits	236,768
300 Purchased Professional and Technical Services	86,766
400 Purchased Property Services	896
500 Other Purchased Services	2,700

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<u>Description</u>	<u>Amount</u>
600 Supplies	13,750
800 Other Objects	425
Total Support Services - Students	\$664,614
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	199,001
200 Personnel Services - Employee Benefits	118,998
300 Purchased Professional and Technical Services	6,950
400 Purchased Property Services	896
500 Other Purchased Services	8,025
600 Supplies	22,572
800 Other Objects	100
Total Support Services - Instructional Staff	\$356,542
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	571,754
200 Personnel Services - Employee Benefits	315,303
300 Purchased Professional and Technical Services	109,500
500 Other Purchased Services	10,450
600 Supplies	24,825
800 Other Objects	12,605
Total Support Services - Administration	\$1,044,437
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	86,810
200 Personnel Services - Employee Benefits	46,602
300 Purchased Professional and Technical Services	77,650
400 Purchased Property Services	600
600 Supplies	1,250
700 Property	7,500
Total Support Services - Pupil Health	\$220,412
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	129,179
200 Personnel Services - Employee Benefits	77,986
300 Purchased Professional and Technical Services	16,200
400 Purchased Property Services	3,908
500 Other Purchased Services	1,000
600 Supplies	33,275
800 Other Objects	1,500
Total Support Services - Business	\$263,048
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	445,130
200 Personnel Services - Employee Benefits	415,549
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	87,850
500 Other Purchased Services	74,157
600 Supplies	171,500
700 Property	35,000

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Description	Amount
Total Operation and Maintenance of Plant Services	\$1,479,186
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,204
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	503,600
600 Supplies	6,000
Total Student Transportation Services	\$528,804
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	11,778
300 Purchased Professional and Technical Services	227,500
400 Purchased Property Services	2,000
500 Other Purchased Services	7,500
600 Supplies	74,865
700 Property	10,500
Total Support Services - Central	\$346,143
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,700
Total Other Support Services	\$21,700
Total Support Services	\$4,924,886
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	254,645
200 Personnel Services - Employee Benefits	114,847
300 Purchased Professional and Technical Services	35,800
400 Purchased Property Services	9,950
500 Other Purchased Services	51,100
600 Supplies	43,100
700 Property	19,000
800 Other Objects	14,050
Total Student Activities	\$542,492
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	2,750
600 Supplies	500
800 Other Objects	6,000
Total Community Services	\$13,250
Total Operation of Non-Instructional Services	\$555,742
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	405,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$405,000
Total Facilities Acquisition, Construction and Improvement Services	\$405,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	271,947
900 Other Uses of Funds	294,988
Total Debt Service / Other Expenditures and Financing Uses	\$566,935
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$666,935
TOTAL EXPENDITURES	\$16,093,610

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	218,800	218,850
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,024	1,050
Debt Service Fund		
Food Service / Cafeteria Operations Fund	17,500	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	60,500	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,150	60,150
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,857,974	\$3,900,050

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	\$3,857,974	\$3,900,050

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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	7,385,000	7,130,000
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	\$7,385,000	\$7,130,000
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	\$7,385,000	\$7,130,000

<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	\$7,385,000	\$7,130,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	6,292
0830 Committed Fund Balance	1,082,306
0840 Assigned Fund Balance	3,287,988
0850 Unassigned Fund Balance	1,624,296
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,994,590
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,100,882