

2.19

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: June 26th, 2023



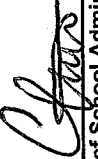
President of the Board - Original Signature Required

6/26/2023
Date



Secretary of the Board - Original Signature Required

6/26/2023
Date



Chief School Administrator - Original Signature Required

6/26/2023
Date

Edward Rarick

Contact Person

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Extn :

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Leighton Area SD	COUNTY : Carbon	AUN : 121135503
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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	\$48538247
Ending Unassigned Fund Balance	\$1979541
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.07%

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

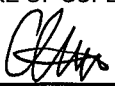
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/23
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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 : Lehigh Area SD	County : Carbon	AUN Number : 121135503
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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 05.30.2023
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$1,415,069.07 C x 2%: \$29,890.76</p>	Properties are assessed at lower values than the exclusion resulting in redistribution of dollars.
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$190,904.00 Function 2400, Object 200: \$204,679.00</p>	Benefits increased at greater rate than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve funds for unexpected expenditures
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 as a result of budgeted tax increase and expenditure
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigning funds to curriculum, psers, capital projects, medical costs, and vehicle replacements.

<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	
0840 Assigned Fund Balance	4,977,189
0850 Unassigned Fund Balance	3,130,408
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,107,597</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,815,913
7000 Revenue from State Sources	19,336,972
8000 Revenue from Federal Sources	3,201,103
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,353,988</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$54,461,585</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,407,244
6113 Public Utility Realty Taxes	20,800
6114 Payments in Lieu of Current Taxes - State / Local	5,365
6120 Current Per Capita Taxes, Section 679	45,680
6140 Current Act 511 Taxes - Flat Rate Assessments	45,594
6150 Current Act 511 Taxes - Proportional Assessments	3,056,880
6400 Delinquencies on Taxes Levied / Assessed by the LEA	920,800
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	47,050
6800 Revenues from Intermediary Sources / Pass-Through Funds	370,000
6910 Rentals	21,500
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	425,000
REVENUE FROM LOCAL SOURCES	\$23,815,913
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,264,463
7112 Basic Education Funding-Social Security	630,914
7160 Tuition for Orphans Subsidy	102,000
7271 Special Education funds for School-Aged Pupils	1,957,401
7292 Pre-K Counts	200,000
7311 Pupil Transportation Subsidy	380,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	922,026
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	1,494,538
7360 Safe Schools	166,910
7505 Ready to Learn Block Grant	374,159
7820 State Share of Retirement Contributions	2,804,061
REVENUE FROM STATE SOURCES	\$19,336,972
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	697,201
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,188
8517 Title IV - 21st Century Schools	49,714

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,370,000
REVENUE FROM FEDERAL SOURCES	\$3,201,103
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,353,988

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,407,244	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,494,538</u>	
Total Approx. Tax Revenue:	\$19,901,782	
Approx. Tax Levy for Tax Rate Calculation:	\$20,870,584	
	Carbon	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$394,056,353	\$394,056,353
b. Real Estate Mills	52.7664	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$992,949,606	\$992,949,606
d. Assessed Value	\$395,527,918	\$395,527,918
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$20,792,935	\$20,792,935
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$20,792,935	\$20,792,935
(f Total * g)		
i. Base Mills Subject to Index	52.7664	
(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	95.00000%	95.00000%
k. Tax Levy Needed	\$20,870,584	\$20,870,584
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	52.7664	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,870,584	\$20,870,584
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,376,046
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,407,244
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,407,244	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,494,538</u>	
Total Approx. Tax Revenue:	\$19,901,782	
Approx. Tax Levy for Tax Rate Calculation:	\$20,870,584	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.7740	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,060,174	\$22,060,174
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	\$344.95	
Number of Homestead/Farmstead Properties	4366	4366
Median Assessed Value of Homestead Properties		\$45,900

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,407,244
Amount of Tax Relief for Homestead Exclusions	<u>\$1,494,538</u>
Total Approx. Tax Revenue:	\$19,901,782
Approx. Tax Levy for Tax Rate Calculation:	\$20,870,584
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,494,538	Lowering RE Tax Rate	\$0	\$1,494,538
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,494,538

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>					
Carbon	395,527,918	52.7664	20,870,584				95.00000%	
Totals:	395,527,918		20,870,584	-	1,494,538	=	19,376,046	X
							95.00000%	=
								18,407,244
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	45,680			
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			\$10.00	\$0.00	45,680	45,594	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
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						45,680	45,594	
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			1.000%	0.000%	2,049,000	2,049,000	
6152	Current Act 511 Occupation Taxes			25.0000	0.000	782,880	782,880	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	225,000	225,000	
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						3,056,880	3,056,880	
Total Act 511, Current Taxes							3,102,474	
Act 511 Tax Limit -->					992,949,606	X	12	11,915,395
					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>									
	Carbon	52.7664	52.7664	0.00%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,861,198
1200 Special Programs - Elementary / Secondary	8,559,924
1300 Vocational Education	1,659,480
1600 Adult Education Programs	237,927
1800 Pre-Kindergarten	210,334
Total Instruction	\$30,528,863
2000 Support Services	
2100 Support Services - Students	1,273,245
2200 Support Services - Instructional Staff	1,423,569
2300 Support Services - Administration	2,265,409
2400 Support Services - Pupil Health	485,348
2500 Support Services - Business	667,889
2600 Operation and Maintenance of Plant Services	3,722,206
2700 Student Transportation Services	1,676,222
2800 Support Services - Central	1,241,563
2900 Other Support Services	25,000
Total Support Services	\$12,780,451
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,159,150
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$1,169,150
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,799,783
5200 Interfund Transfers - Out	135,000
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$4,059,783
Total Estimated Expenditures and Other Financing Uses	\$48,538,247

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,648,053
200 Personnel Services - Employee Benefits	7,905,428
300 Purchased Professional and Technical Services	524,000
400 Purchased Property Services	46,474
500 Other Purchased Services	1,480,229
600 Supplies	226,545
700 Property	20,500
800 Other Objects	9,969
Total Regular Programs - Elementary / Secondary	\$19,861,198
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,472,398
200 Personnel Services - Employee Benefits	2,394,859
300 Purchased Professional and Technical Services	2,615,807
400 Purchased Property Services	1,750
500 Other Purchased Services	1,062,385
600 Supplies	12,725
Total Special Programs - Elementary / Secondary	\$8,559,924
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,659,480
Total Vocational Education	\$1,659,480
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	237,927
Total Adult Education Programs	\$237,927
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	108,974
200 Personnel Services - Employee Benefits	92,360
600 Supplies	9,000
Total Pre-Kindergarten	\$210,334
Total Instruction	\$30,528,863
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	676,093
200 Personnel Services - Employee Benefits	559,592
300 Purchased Professional and Technical Services	22,400
500 Other Purchased Services	1,460
600 Supplies	6,350
800 Other Objects	7,350
Total Support Services - Students	\$1,273,245
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	534,870
200 Personnel Services - Employee Benefits	458,709

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	22,690
400	Purchased Property Services	1,050
500	Other Purchased Services	650
600	Supplies	405,100
800	Other Objects	500
Total Support Services - Instructional Staff		\$1,423,569
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,028,640
200	Personnel Services - Employee Benefits	784,802
300	Purchased Professional and Technical Services	269,615
400	Purchased Property Services	3,600
500	Other Purchased Services	85,740
600	Supplies	18,650
800	Other Objects	74,362
Total Support Services - Administration		\$2,265,409
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	190,904
200	Personnel Services - Employee Benefits	204,679
300	Purchased Professional and Technical Services	80,438
600	Supplies	8,877
800	Other Objects	450
Total Support Services - Pupil Health		\$485,348
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	331,501
200	Personnel Services - Employee Benefits	253,668
300	Purchased Professional and Technical Services	60,000
400	Purchased Property Services	9,000
500	Other Purchased Services	6,970
600	Supplies	3,950
800	Other Objects	2,800
Total Support Services - Business		\$667,889
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,054,235
200	Personnel Services - Employee Benefits	969,721
300	Purchased Professional and Technical Services	118,600
400	Purchased Property Services	382,570
500	Other Purchased Services	202,610
600	Supplies	737,845
700	Property	255,500
800	Other Objects	1,125
Total Operation and Maintenance of Plant Services		\$3,722,206
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,676,222
Total Student Transportation Services		\$1,676,222

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	187,619
200 Personnel Services - Employee Benefits	168,456
300 Purchased Professional and Technical Services	174,380
400 Purchased Property Services	5,700
500 Other Purchased Services	25,525
600 Supplies	280,231
700 Property	397,952
800 Other Objects	1,700
Total Support Services - Central	\$1,241,563
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$12,780,451
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	523,632
200 Personnel Services - Employee Benefits	242,888
300 Purchased Professional and Technical Services	54,250
400 Purchased Property Services	27,900
500 Other Purchased Services	122,130
600 Supplies	158,800
700 Property	6,000
800 Other Objects	23,550
Total Student Activities	\$1,159,150
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$1,169,150
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,812,783
900 Other Uses of Funds	1,987,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,799,783
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	135,000
Total Interfund Transfers - Out	\$135,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$4,059,783
TOTAL EXPENDITURES	\$48,538,247

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,107,597	5,859,715
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	241,810	243,810
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	549,992	551,992
Pension Trust Fund		
Activity Fund	82,320	84,320
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,981,719	\$6,739,837

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		

LEA : 121135503 Lehigh Area SD

<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	\$8,981,719	\$6,739,837

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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	47,933,518	45,903,518
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,873,147	2,027,147
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,307,100	3,248,100
0599 Other Noncurrent Liabilities	38,629,000	38,102,000
Total General Fund	\$91,742,765	\$89,280,765
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	\$91,742,765	\$89,280,765

<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	\$91,742,765	\$89,280,765

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,943,797
0850 Unassigned Fund Balance	1,979,541
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,923,338
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,048,338