

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDateContact Person(610)767-9800Extn :1005Email AddressTelephoneExtensionsmolitoris@nlsd.orgEmail Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$38498189
Ending Unassigned Fund Balance	\$1999797
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.19%

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

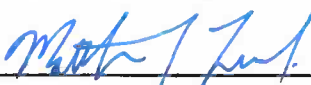
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Northern Lehigh SD	County : Lehigh	AUN Number : 121394503
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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 5-11-2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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: \$28,188.25 C x 2%: \$23,960.84</p>	<p>Lehigh County has 185 properties below HS/FS assmnt amt. These 185 properties total true assmnt equals 1,401,900. Total actual HS/FS assmnt is 40,276,742 and system calculates full HS/FS for all properties at 41,442,466 a diff of 1,165,724 or 2.9%.</p>
8080	<p>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.</p>	<p>Portion of fund balance not committed or assigned</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed fund balance for future year increases to PSERS and medical insurance premium increases.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, and long range maintenance upgrades.</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	63,816	
0820 Restricted Fund Balance	140,391	
0830 Committed Fund Balance	2,657,982	
0840 Assigned Fund Balance	10,011,842	
0850 Unassigned Fund Balance	2,294,536	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,964,360</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,922,428	
7000 Revenue from State Sources	14,983,045	
8000 Revenue from Federal Sources	1,336,000	
9000 Other Financing Sources	140,000	
Total Estimated Revenues And Other Financing Sources		<u>\$37,381,473</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$52,345,833</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,229,566
6112 Interim Real Estate Taxes	14,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,500
6150 Current Act 511 Taxes - Proportional Assessments	1,940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	66,958
6800 Revenues from Intermediary Sources / Pass-Through Funds	302,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	185,404
REVENUE FROM LOCAL SOURCES	\$20,922,428
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,831,481
7112 Basic Education Funding-Social Security	600,056
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,488,249
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	147,922
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	1,197,983
7360 Safe Schools	68,000
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,659,746
REVENUE FROM STATE SOURCES	\$14,983,045
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,000
8517 Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	755,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,336,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	140,000
OTHER FINANCING SOURCES	\$140,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,381,473

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$17,229,625		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,198,042</u>		
Total Approx. Tax Revenue:	\$18,427,667		
Approx. Tax Levy for Tax Rate Calculation:	\$19,527,430		

	Lehigh	Northampton	Total
2022-23 Data			
a. Assessed Value	\$662,190,800	\$42,574,300	\$704,765,100
b. Real Estate Mills	24.0684	68.8022	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$611,244,101	\$113,464,944	\$724,709,045
d. Assessed Value	\$662,364,900	\$42,574,300	\$704,939,200
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$15,937,873	\$2,929,206	\$18,867,079
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	84.34338%	15.65662%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,913,132	\$2,953,947	\$18,867,079
(f Total * g)			
i. Base Mills Subject to Index	24.0684	69.3833	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$16,470,094	\$3,057,336	\$19,527,430
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	24.8655	71.8117	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,470,034	\$3,057,333	\$19,527,367
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,329,325
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,229,566
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.5%

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

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$17,229,625

Amount of Tax Relief for Homestead Exclusions \$1,198,042

Total Approx. Tax Revenue: \$18,427,667

Approx. Tax Levy for Tax Rate Calculation: \$19,527,430

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	25.3921	73.1993	
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)	\$16,818,836	\$3,116,409	\$19,935,245
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	\$14,261.00	\$4,938.00	
Number of Homestead/Farmstead Properties	2906	552	3458
Median Assessed Value of Homestead Properties			\$149,900

Act 1 Index (current): 5.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$17,229,625		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,198,042</u>		
Total Approx. Tax Revenue:	\$18,427,667		
Approx. Tax Levy for Tax Rate Calculation:	\$19,527,430		

	Lehigh	Northampton		Total	
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State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,197,983	Lowering RE Tax Rate	\$0	\$1,197,983
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$59			\$59
Amount of Tax Relief from State/Local Sources					\$1,198,042

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121394503 Northern Lehigh SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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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>	
Lehigh	662,364,900	24.8655	16,470,034			94.00000%	
Northampton	42,574,300	71.8117	3,057,333			94.00000%	
Totals:	704,939,200		19,527,367	-	1,198,042 =	18,329,325 X	94.00000% = 17,229,566
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	28,000		
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	28,000	28,000
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	7,500	7,500
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						35,500	35,500
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%	1,750,000	1,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	190,000	190,000
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						1,940,000	1,940,000
Total Act 511, Current Taxes							1,975,500
Act 511 Tax Limit -->				724,709,045	X	12	8,696,509
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Lehigh	24.0684	24.8655	3.32%	Yes	5.5%				
	Northampton	69.3833	71.8117	3.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

LEA : 121394503 Northern Lehigh SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,400,411
1200 Special Programs - Elementary / Secondary	6,362,543
1300 Vocational Education	1,466,612
1400 Other Instructional Programs - Elementary / Secondary	97,648
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	171,379
1700 Higher Education Programs for Secondary Students	25,000
Total Instruction	\$22,532,543
2000 Support Services	
2100 Support Services - Students	1,109,984
2200 Support Services - Instructional Staff	1,185,827
2300 Support Services - Administration	2,553,343
2400 Support Services - Pupil Health	443,998
2500 Support Services - Business	566,859
2600 Operation and Maintenance of Plant Services	3,460,872
2700 Student Transportation Services	2,260,640
2800 Support Services - Central	911,570
2900 Other Support Services	17,658
Total Support Services	\$12,510,751
3000 Operation of Non-Instructional Services	
3200 Student Activities	887,947
3300 Community Services	16,750
Total Operation of Non-Instructional Services	\$904,697
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,505,698
5200 Interfund Transfers - Out	44,500
Total Other Expenditures and Financing Uses	\$2,550,198
Total Estimated Expenditures and Other Financing Uses	\$38,498,189

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,796,994
200 Personnel Services - Employee Benefits	5,116,296
300 Purchased Professional and Technical Services	130,650
400 Purchased Property Services	62,166
500 Other Purchased Services	1,134,588
600 Supplies	159,087
800 Other Objects	630
Total Regular Programs - Elementary / Secondary	\$14,400,411
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,013,477
200 Personnel Services - Employee Benefits	1,200,114
300 Purchased Professional and Technical Services	2,005,000
500 Other Purchased Services	1,110,793
600 Supplies	32,951
800 Other Objects	208
Total Special Programs - Elementary / Secondary	\$6,362,543
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,466,612
Total Vocational Education	\$1,466,612
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	67,225
200 Personnel Services - Employee Benefits	28,423
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$97,648
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
Total Nonpublic School Programs	\$8,950
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	171,379
Total Adult Education Programs	\$171,379
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	25,000
Total Higher Education Programs for Secondary Students	\$25,000
Total Instruction	\$22,532,543
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	648,627
200 Personnel Services - Employee Benefits	413,677
300 Purchased Professional and Technical Services	800

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	650
500	Other Purchased Services	1,856
600	Supplies	43,528
800	Other Objects	846
Total Support Services - Students		\$1,109,984
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	681,335
200	Personnel Services - Employee Benefits	458,280
300	Purchased Professional and Technical Services	13,600
400	Purchased Property Services	1,800
500	Other Purchased Services	4,950
600	Supplies	23,517
800	Other Objects	2,345
Total Support Services - Instructional Staff		\$1,185,827
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,379,442
200	Personnel Services - Employee Benefits	854,797
300	Purchased Professional and Technical Services	129,550
400	Purchased Property Services	2,700
500	Other Purchased Services	87,800
600	Supplies	70,711
800	Other Objects	28,343
Total Support Services - Administration		\$2,553,343
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	281,573
200	Personnel Services - Employee Benefits	148,413
300	Purchased Professional and Technical Services	3,125
400	Purchased Property Services	165
500	Other Purchased Services	150
600	Supplies	10,572
Total Support Services - Pupil Health		\$443,998
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	287,292
200	Personnel Services - Employee Benefits	233,044
300	Purchased Professional and Technical Services	12,250
400	Purchased Property Services	1,500
500	Other Purchased Services	2,500
600	Supplies	26,448
800	Other Objects	3,825
Total Support Services - Business		\$566,859
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,342,721
200	Personnel Services - Employee Benefits	1,023,704
300	Purchased Professional and Technical Services	37,300
400	Purchased Property Services	225,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	184,500
600 Supplies	645,805
800 Other Objects	1,342
Total Operation and Maintenance of Plant Services	\$3,460,872
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	95,388
200 Personnel Services - Employee Benefits	44,970
500 Other Purchased Services	2,100,762
600 Supplies	19,520
Total Student Transportation Services	\$2,260,640
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	429,789
200 Personnel Services - Employee Benefits	287,788
300 Purchased Professional and Technical Services	17,750
400 Purchased Property Services	57,650
500 Other Purchased Services	38,733
600 Supplies	78,850
800 Other Objects	1,010
Total Support Services - Central	\$911,570
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,658
Total Other Support Services	\$17,658
Total Support Services	\$12,510,751
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	429,108
200 Personnel Services - Employee Benefits	213,267
300 Purchased Professional and Technical Services	35,838
400 Purchased Property Services	13,750
500 Other Purchased Services	87,946
600 Supplies	88,943
800 Other Objects	19,095
Total Student Activities	\$887,947
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	15,250
Total Community Services	\$16,750
Total Operation of Non-Instructional Services	\$904,697
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	928,000
900 Other Uses of Funds	1,577,698
Total Debt Service / Other Expenditures and Financing Uses	\$2,505,698

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<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		44,500
Total Interfund Transfers - Out		\$44,500
Total Other Expenditures and Financing Uses		\$2,550,198
TOTAL EXPENDITURES		\$38,498,189

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	15,168,567	14,051,851
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	\$15,168,567	\$14,051,851

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	\$15,168,567	\$14,051,851

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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	28,972,497	26,635,187
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	567,290	435,325
0540 Accumulated Compensated Absences	497,025	497,025
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,141,697	4,141,697
0599 Other Noncurrent Liabilities		
Total General Fund	\$34,178,509	\$31,709,234
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	\$34,178,509	\$31,709,234

<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	\$34,178,509	\$31,709,234

Account Description	Amounts
0810 Nonspendable Fund Balance	63,816
0820 Restricted Fund Balance	140,391
0830 Committed Fund Balance	2,363,243
0840 Assigned Fund Balance	9,484,604
0850 Unassigned Fund Balance	1,999,797
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,847,644
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,051,851