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 — Date: 6/26/2023

Secretary of the Board - Original Signature Required — Date: 6/26/2023

Chief School Administrator - Original Signature Required — Date: 6/26/2023

Contact Person: Edward Rarick

Telephone: (610)377-4490 Extension: Extn :

Email Address: erarick@lehighton.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Lehighton Area SD	Carbon	121135503

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 [x]

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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	6/27/23

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Lehighton Area SD	Carbon	121135503

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

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	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. (A x B x TR) - C: $1,415,069.07 C x 2%: $29,890.76	Properties are assessed at lower values than the exclusion resulting in redistribution of dollars.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: $190,904.00 Function 2400, Object 200: $204,679.00	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.

Estimated Revenues and Other Financing Sources: Budget Summary

ITEM	AMOUNTS	
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		**$8,107,597**
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		**$46,353,988**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$54,461,585**

		Amount
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

	Amount
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**

AUN: 121135503 Lehighton Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 6/30/2023 8:48:49 AM

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	**$1,494,538**
Total Approx. Tax Revenue:	**$19,901,782**
Approx. Tax Levy for Tax Rate Calculation:	**$20,870,584**

		Carbon	**Total**
I.	**2022-23 Data**		
	a. Assessed Value	$394,056,353	$394,056,353
	b. Real Estate Mills	52.7664	
	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
II.	**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%
	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		
III.	**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)		
	l. 2023-24 Real Estate Tax Rate	**52.7664**	
	(k / d * 1000)		
	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	**$1,494,538**
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	55.7740	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$22,060,174	$22,060,174
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	$0	$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	$0	$0
	(t * Est. Pct. Collection)		

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$344.95	
V.	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	**$1,494,538**
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**

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
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

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			45,680
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	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%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$10.00	$10.00	0.00%	Yes	5.7%				
	Current Act 511 Taxes – Proportional Assessments									
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%				

Description	Amount
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**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
500 Other Purchased Services	1,659,480
Total Vocational Education	**$1,659,480**
1600 Adult Education Programs	
500 Other Purchased Services	237,927
Total Adult Education Programs	**$237,927**
1800 Pre-Kindergarten	
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 Support Services - Students	
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 Support Services - Instructional Staff	
100 Personnel Services - Salaries	534,870
200 Personnel Services - Employee Benefits	458,709

Description	Amount
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
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 Student Transportation Services	
500 Other Purchased Services	1,676,222
Total Student Transportation Services	**$1,676,222**

Description	Amount
2800 Support Services - Central	
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 Other Support Services	
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 Student Activities	
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 Community Services	
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 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	135,000
Total Interfund Transfers - Out	**$135,000**
5900 Budgetary Reserve	
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		

Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$8,981,719**	**$6,739,837**

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
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**

Short-Term Payables	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		
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**