

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	9,037,190
0840 Assigned Fund Balance	4,647,266
0850 Unassigned Fund Balance	1,482,409
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,166,865</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,757,173
7000 Revenue from State Sources	13,508,520
8000 Revenue from Federal Sources	340,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$48,605,693</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$63,772,558</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	29,184,329
6112 Interim Real Estate Taxes	121,488
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,800
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	3,498,307
6400 Delinquencies on Taxes Levied / Assessed by the LEA	694,965
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	115,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	404,284
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	13,000
6990 Refunds and Other Miscellaneous Revenue	120,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$34,757,173</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,179,862
7112 Basic Education Funding-Social Security	803,303
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,495,697
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7820 State Share of Retirement Contributions	3,592,658
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,508,520</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$340,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>48,605,693</b>

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,184,329

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$29,184,329

Approx. Tax Levy for Tax Rate Calculation: \$32,101,081

Lehigh

Total

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<b>2022-23 Data</b>		
a. Assessed Value	\$1,672,292,100	\$1,672,292,100
b. Real Estate Mills	18.3390	

<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,724,836,914	\$1,724,836,914
d. Assessed Value	\$1,681,494,800	\$1,681,494,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$30,668,165	\$30,668,165
(a * b)		

<b>II. 2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$30,668,165	\$30,668,165
(f Total * g)		
i. Base Mills Subject to Index	18.3390	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.91385%	90.91385%
k. Tax Levy Needed	\$32,101,081	\$32,101,081
(Approx. Tax Levy * g)		

<b>I. 2023-24 Real Estate Tax Rate</b>		
(k / d * 1000)	<b>19.0908</b>	

<b>III.</b>		
m. Tax Levy Generated by Mills	\$32,101,081	\$32,101,081
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,101,081
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,184,329
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$29,184,329

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$29,184,329

Approx. Tax Levy for Tax Rate Calculation:

\$32,101,081

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index

19.0908

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$32,101,081

\$32,101,081

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

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$29,184,329</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>
<b>Total Approx. Tax Revenue:</b>	<b>\$29,184,329</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,101,081</b>
	<b>Lehigh</b>

**Total**

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

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Lehigh	1,681,494,800	19.0908	32,101,081			90.91385%	
<b>Totals:</b>	<b>1,681,494,800</b>		<b>32,101,081</b>	<b>0 =</b>	<b>32,101,081 X</b>	<b>90.91385%</b>	<b>= 29,184,329</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	55,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 55,000 55,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,000,000	3,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	498,307	498,307
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 3,498,307 3,498,307**

**Total Act 511, Current Taxes 3,553,307**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,724,836,914 X</b>	<b>12</b>	<b>20,698,043</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	18.3390	19.0908	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,963,827
1200 Special Programs - Elementary / Secondary	7,143,569
1300 Vocational Education	1,791,728
1600 Adult Education Programs	243,547
<b>Total Instruction</b>	<b>\$28,142,671</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,673,838
2200 Support Services - Instructional Staff	1,091,645
2300 Support Services - Administration	2,899,031
2400 Support Services - Pupil Health	489,784
2500 Support Services - Business	804,800
2600 Operation and Maintenance of Plant Services	4,638,127
2700 Student Transportation Services	3,641,466
2800 Support Services - Central	1,032,274
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$16,310,965</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,065,223
3300 Community Services	5,000
3400 Scholarships and Awards	21,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,091,223</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,469,721
5200 Interfund Transfers - Out	664,000
5900 Budgetary Reserve	400,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,533,721</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,078,580</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,227,971
200 Personnel Services - Employee Benefits	6,323,279
300 Purchased Professional and Technical Services	93,400
400 Purchased Property Services	44,550
500 Other Purchased Services	1,306,187
600 Supplies	838,056
700 Property	124,526
800 Other Objects	5,858
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,963,827</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,853,570
200 Personnel Services - Employee Benefits	1,837,883
300 Purchased Professional and Technical Services	1,884,135
500 Other Purchased Services	558,378
600 Supplies	9,603
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,143,569</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	1,791,728
<b>Total Vocational Education</b>	<b>\$1,791,728</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,124
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	231,423
<b>Total Adult Education Programs</b>	<b>\$243,547</b>
<b>Total Instruction</b>	<b>\$28,142,671</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,016,235
200 Personnel Services - Employee Benefits	640,023
400 Purchased Property Services	200
500 Other Purchased Services	2,200
600 Supplies	13,850
800 Other Objects	1,330
<b>Total Support Services - Students</b>	<b>\$1,673,838</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	599,284
200 Personnel Services - Employee Benefits	432,774
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	4,231
600 Supplies	47,365
800 Other Objects	491

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$1,091,645</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,635,943
200 Personnel Services - Employee Benefits	952,149
300 Purchased Professional and Technical Services	170,544
400 Purchased Property Services	11,000
500 Other Purchased Services	78,028
600 Supplies	26,652
800 Other Objects	24,715
<b>Total Support Services - Administration</b>	<b>\$2,899,031</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	228,281
200 Personnel Services - Employee Benefits	151,178
300 Purchased Professional and Technical Services	101,600
600 Supplies	8,725
<b>Total Support Services - Pupil Health</b>	<b>\$489,784</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	437,523
200 Personnel Services - Employee Benefits	267,425
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	3,660
500 Other Purchased Services	10,865
600 Supplies	52,477
800 Other Objects	2,850
<b>Total Support Services - Business</b>	<b>\$804,800</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,654,740
200 Personnel Services - Employee Benefits	1,013,939
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	443,300
500 Other Purchased Services	272,898
600 Supplies	1,164,250
700 Property	70,000
800 Other Objects	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,638,127</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,502,042
200 Personnel Services - Employee Benefits	689,480
300 Purchased Professional and Technical Services	5,275
400 Purchased Property Services	105,750
500 Other Purchased Services	164,289
600 Supplies	709,130
700 Property	465,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$3,641,466</b>

<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	468,391
200 Personnel Services - Employee Benefits	334,858
300 Purchased Professional and Technical Services	15,535
400 Purchased Property Services	18,000
500 Other Purchased Services	38,350
600 Supplies	155,660
800 Other Objects	1,480
<b>Total Support Services - Central</b>	<b>\$1,032,274</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>
<b>Total Support Services</b>	<b>\$16,310,965</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	549,935
200 Personnel Services - Employee Benefits	238,677
300 Purchased Professional and Technical Services	61,586
400 Purchased Property Services	22,600
500 Other Purchased Services	52,800
600 Supplies	120,505
800 Other Objects	19,120
<b>Total Student Activities</b>	<b>\$1,065,223</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>3400 <u>Scholarships and Awards</u></b>	
800 Other Objects	21,000
<b>Total Scholarships and Awards</b>	<b>\$21,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,091,223</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,352,721
900 Other Uses of Funds	3,117,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,469,721</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	664,000
<b>Total Interfund Transfers - Out</b>	<b>\$664,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,533,721
<b>TOTAL EXPENDITURES</b>	<b>\$51,078,580</b>

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**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	4,000,000	3,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,000,000	2,500,000
Other Capital Projects Fund	8,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	120,000
Other Agency Fund	58,000	45,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$15,193,000</b>	<b>\$6,170,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	13,000,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$13,000,000</b>	<b>\$8,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$28,193,000</b>	<b>\$14,170,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	39,039,196	36,048,196
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	398,681	398,681
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$39,437,877</b>	<b>\$36,446,877</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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- 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$39,437,877</b>	<b>\$36,446,877</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$39,437,877</b>	<b>\$36,446,877</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	8,408,190
0840 Assigned Fund Balance	3,924,379
0850 Unassigned Fund Balance	361,409
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$12,693,978</b>
<b>5900 Budgetary Reserve</b>	<b>400,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,968,737</b>