

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2023

President of the Board - Original Signature Required

Date

6/22/2023

Secretary of the Board - Original Signature Required

Date

6/22/2023

Chief School Administrator - Original Signature Required

Date

6/22/2023

Gregory Hensh

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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 : Laurel Highlands SD	COUNTY : Fayette	AUN : 101264003
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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	\$61816129
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Laurel Highlands SD	County : Fayette	AUN Number : 101264003
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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 06/21/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number

Description

Justification

<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	447,871
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,289,686
0850 Unassigned Fund Balance	1,055,497
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,345,183</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,919,992
7000 Revenue from State Sources	31,185,504
8000 Revenue from Federal Sources	2,365,450
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,470,946</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$61,816,129</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,859,621
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	3,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,640,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	41,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	476,871
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	170,000

REVENUE FROM LOCAL SOURCES \$25,919,992

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,814,680
7112 Basic Education Funding-Social Security	1,143,874
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,931,885
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	738,770
7330 Health Services (Medical, Dental, Nurse, Act 25)	49,000
7340 State Property Tax Reduction Allocation	1,281,134
7360 Safe Schools	129,514
7505 Ready to Learn Block Grant	608,349
7820 State Share of Retirement Contributions	5,214,298

REVENUE FROM STATE SOURCES \$31,185,504

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,076,691
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	165,122
8517 Title IV - 21st Century Schools	25,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	698,137
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	385,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$2,365,450
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,470,946
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Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,859,621
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,134</u>
Total Approx. Tax Revenue:	\$21,140,755
Approx. Tax Levy for Tax Rate Calculation:	\$22,966,038

Fayette

Total

2022-23 Data		
a. Assessed Value	\$1,128,783,640	\$1,128,783,640
b. Real Estate Mills	19.3034	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,425,807,974	\$1,425,807,974
d. Assessed Value	\$1,127,721,030	\$1,127,721,030
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$21,789,362	\$21,789,362
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$21,789,362	\$21,789,362
(f Total * g)		
i. Base Mills Subject to Index	19.3034	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.58270%	91.58270%
k. Tax Levy Needed	\$22,966,038	\$22,966,038
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.3650	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,966,039	\$22,966,039
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,684,905
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,859,621
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,859,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,134</u>	
Total Approx. Tax Revenue:	\$21,140,755	
Approx. Tax Levy for Tax Rate Calculation:	\$22,966,038	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3650	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,966,039	\$22,966,039
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	\$10,057.00	
Number of Homestead/Farmstead Properties	6313	6313
Median Assessed Value of Homestead Properties		\$75,460

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,859,621
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,134</u>
Total Approx. Tax Revenue:	\$21,140,755
Approx. Tax Levy for Tax Rate Calculation:	\$22,966,038

Fayette	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,281,134	Lowering RE Tax Rate	\$0		\$1,281,134
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,281,134

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>
Fayette	1,127,721,030	20.3650	22,966,039			91.58270%	
Totals:	1,127,721,030		22,966,039	- 1,281,134	= 21,684,905	X 91.58270%	= 19,859,621

	<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	\$5.00	\$0.00	75,000
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	\$65.50	\$0.00	15,000
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 90,000 90,000

	<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%	2,500,000	2,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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	1.0000	0.000	650,000	650,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,500,000 3,500,000

Total Act 511, Current Taxes 3,590,000

Act 511 Tax Limit -->	1,425,807,974	X	12	17,109,696
	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> Fayette	19.3034	20.3650	5.50%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$65.50	\$65.50	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	0.500%	0.500%	0.00%	Yes	5.5%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,861,246
1200 Special Programs - Elementary / Secondary	10,118,604
1300 Vocational Education	1,562,000
1400 Other Instructional Programs - Elementary / Secondary	149,529
1500 Nonpublic School Programs	28,000
1700 Higher Education Programs for Secondary Students	5,500
Total Instruction	\$37,724,879
2000 Support Services	
2100 Support Services - Students	2,178,585
2200 Support Services - Instructional Staff	1,081,525
2300 Support Services - Administration	3,597,514
2400 Support Services - Pupil Health	1,710,147
2500 Support Services - Business	1,063,474
2600 Operation and Maintenance of Plant Services	5,568,605
2700 Student Transportation Services	3,363,774
2800 Support Services - Central	239,272
2900 Other Support Services	35,000
Total Support Services	\$18,837,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	875,546
3300 Community Services	850
Total Operation of Non-Instructional Services	\$876,396
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,376,958
Total Other Expenditures and Financing Uses	\$4,376,958
Total Estimated Expenditures and Other Financing Uses	\$61,816,129

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,079,854
200 Personnel Services - Employee Benefits	9,267,249
300 Purchased Professional and Technical Services	314,000
400 Purchased Property Services	69,870
500 Other Purchased Services	1,434,503
600 Supplies	686,270
700 Property	5,000
800 Other Objects	4,500
Total Regular Programs - Elementary / Secondary	\$25,861,246
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,782,323
200 Personnel Services - Employee Benefits	2,502,431
300 Purchased Professional and Technical Services	2,488,515
400 Purchased Property Services	800
500 Other Purchased Services	1,293,985
600 Supplies	50,550
Total Special Programs - Elementary / Secondary	\$10,118,604
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,562,000
Total Vocational Education	\$1,562,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	51,700
200 Personnel Services - Employee Benefits	21,897
300 Purchased Professional and Technical Services	71,557
400 Purchased Property Services	500
500 Other Purchased Services	3,375
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$149,529
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	28,000
Total Nonpublic School Programs	\$28,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,500
Total Higher Education Programs for Secondary Students	\$5,500
Total Instruction	\$37,724,879
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	862,941
200 Personnel Services - Employee Benefits	556,522
300 Purchased Professional and Technical Services	697,445
500 Other Purchased Services	5,150

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	55,827
800 Other Objects	700
Total Support Services - Students	\$2,178,585
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	584,950
200 Personnel Services - Employee Benefits	365,735
300 Purchased Professional and Technical Services	71,556
500 Other Purchased Services	8,315
600 Supplies	41,255
800 Other Objects	9,714
Total Support Services - Instructional Staff	\$1,081,525
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,985,310
200 Personnel Services - Employee Benefits	1,175,699
300 Purchased Professional and Technical Services	209,579
400 Purchased Property Services	35,000
500 Other Purchased Services	151,325
600 Supplies	22,096
800 Other Objects	18,505
Total Support Services - Administration	\$3,597,514
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	414,366
200 Personnel Services - Employee Benefits	286,331
300 Purchased Professional and Technical Services	997,500
400 Purchased Property Services	2,850
500 Other Purchased Services	700
600 Supplies	8,400
Total Support Services - Pupil Health	\$1,710,147
2500 Support Services - Business	
100 Personnel Services - Salaries	536,063
200 Personnel Services - Employee Benefits	395,004
300 Purchased Professional and Technical Services	39,750
400 Purchased Property Services	18,200
500 Other Purchased Services	9,577
600 Supplies	38,880
800 Other Objects	26,000
Total Support Services - Business	\$1,063,474
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,491,604
200 Personnel Services - Employee Benefits	1,662,873
300 Purchased Professional and Technical Services	3,260
400 Purchased Property Services	314,670
500 Other Purchased Services	75,880
600 Supplies	1,010,218
700 Property	6,000

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,100
Total Operation and Maintenance of Plant Services	\$5,568,605
2700 Student Transportation Services	
100 Personnel Services - Salaries	35,449
200 Personnel Services - Employee Benefits	28,325
500 Other Purchased Services	3,300,000
Total Student Transportation Services	\$3,363,774
2800 Support Services - Central	
100 Personnel Services - Salaries	133,252
200 Personnel Services - Employee Benefits	68,592
500 Other Purchased Services	1,750
600 Supplies	30,678
700 Property	5,000
Total Support Services - Central	\$239,272
2900 Other Support Services	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$18,837,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	377,984
200 Personnel Services - Employee Benefits	168,008
300 Purchased Professional and Technical Services	40,600
400 Purchased Property Services	10,000
500 Other Purchased Services	109,200
600 Supplies	158,008
700 Property	5,046
800 Other Objects	6,700
Total Student Activities	\$875,546
3300 Community Services	
100 Personnel Services - Salaries	600
200 Personnel Services - Employee Benefits	250
Total Community Services	\$850
Total Operation of Non-Instructional Services	\$876,396
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,376,958
Total Interfund Transfers - Out	\$4,376,958
Total Other Expenditures and Financing Uses	\$4,376,958
TOTAL EXPENDITURES	\$61,816,129

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,000,000	1,000,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,000,000	\$1,000,000

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 **\$2,000,000** **\$1,000,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	67,751,021	62,883,641
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$67,751,021	\$62,883,641
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

\$67,751,021

\$62,883,641

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	\$67,751,021	\$62,883,641
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Account Description	Amounts
0810 Nonspendable Fund Balance	447,871
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$447,871