

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

 President of the Board - Original Signature Required

[Handwritten Signature]

 Date

6.21.23

 Secretary of the Board - Original Signature Required

[Handwritten Signature]

 Date

6.21.23

 Chief School Administrator - Original Signature Required

[Handwritten Signature]

 Date

6.21.23

Christie Steigerwalt
 Contact Person

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 Telephone Extension

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 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwestern Lehigh SD	COUNTY : Lehigh	AUN : 121394603
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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	\$50858758
Ending Unassigned Fund Balance	\$1061409
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.08%

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 6.21.23
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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 : Northwestern Lehigh SD	County : Lehigh	AUN Number : 121394603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 05/10/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District believes its sound fiscal practice to provide for unplanned operating contingencies through budgetary reserve.
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.	The District believes its sound fiscal practice to maintain an unassigned fund balance as a safety net for cash flow purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents long term planning to smooth significant expenditure increases over a long term period enabling the District to maintain educational programs without significant cuts year to year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance represents reserved funds for implementation of district initiatives.

<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	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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,166,865</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	34,642,428
7000 Revenue from State Sources	14,357,808
8000 Revenue from Federal Sources	340,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,340,236</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,507,101</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	29,069,584
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
REVENUE FROM LOCAL SOURCES	\$34,642,428
REVENUE FROM STATE SOURCES	
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
7340 State Property Tax Reduction Allocation	849,288
7820 State Share of Retirement Contributions	3,592,658
REVENUE FROM STATE SOURCES	\$14,357,808
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	50,000
8517 Title IV - 21st Century Schools	15,000
REVENUE FROM FEDERAL SOURCES	\$340,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,340,236

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$29,069,584
Amount of Tax Relief for Homestead Exclusions		<u>\$849,288</u>
Total Approx. Tax Revenue:		\$29,918,872
Approx. Tax Levy for Tax Rate Calculation:		\$32,137,002
	Lehigh	Total

2022-23 Data		
a. Assessed Value	\$1,672,292,100	\$1,672,292,100
b. Real Estate Mills	18.3390	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,724,836,914	\$1,724,836,914
d. Assessed Value	\$1,683,376,400	\$1,683,376,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$30,668,165	\$30,668,165
(a * b)		
2023-24 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.91054%	92.91054%
k. Tax Levy Needed	\$32,137,002	\$32,137,002
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.0908	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,137,002	\$32,137,002
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,287,714
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,069,584
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$29,069,584	
Amount of Tax Relief for Homestead Exclusions		<u>\$849,288</u>	
Total Approx. Tax Revenue:		\$29,918,872	
Approx. Tax Levy for Tax Rate Calculation:		\$32,137,002	
	Lehigh		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	19.0908	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,137,002	\$32,137,002
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			
	Assessed Value Exclusion per Homestead	\$10,395.00	
V.	Number of Homestead/Farmstead Properties	4264	4264
	Median Assessed Value of Homestead Properties		\$227,300

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,069,584
Amount of Tax Relief for Homestead Exclusions	<u>\$849,288</u>
Total Approx. Tax Revenue:	\$29,918,872
Approx. Tax Levy for Tax Rate Calculation:	\$32,137,002

Lehigh	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$849,288	Lowering RE Tax Rate	\$0	\$849,288
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$849,288

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	1,683,376,400	19.0908	32,137,002			92.91054%	
Totals:	1,683,376,400		32,137,002	849,288 =	31,287,714 X	92.91054% =	29,069,584

	<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

Act 511 Tax Limit -->	1,724,836,914 X	12	20,698,043
	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	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,956,827
1200 Special Programs - Elementary / Secondary	7,143,569
1300 Vocational Education	1,791,728
1600 Adult Education Programs	243,547
Total Instruction	\$28,135,671
2000 Support Services	
2100 Support Services - Students	1,673,838
2200 Support Services - Instructional Staff	1,091,645
2300 Support Services - Administration	2,897,241
2400 Support Services - Pupil Health	489,784
2500 Support Services - Business	804,800
2600 Operation and Maintenance of Plant Services	4,529,898
2700 Student Transportation Services	3,540,420
2800 Support Services - Central	1,032,274
2900 Other Support Services	40,000
Total Support Services	\$16,099,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,063,466
3300 Community Services	5,000
3400 Scholarships and Awards	21,000
Total Operation of Non-Instructional Services	\$1,089,466
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,469,721
5200 Interfund Transfers - Out	664,000
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,533,721
Total Estimated Expenditures and Other Financing Uses	\$50,858,758

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,227,971
200 Personnel Services - Employee Benefits	6,316,279
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
Total Regular Programs - Elementary / Secondary	\$18,956,827
1200 <u>Special Programs - Elementary / Secondary</u>	
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
Total Special Programs - Elementary / Secondary	\$7,143,569
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,791,728
Total Vocational Education	\$1,791,728
1600 <u>Adult Education Programs</u>	
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
Total Adult Education Programs	\$243,547
Total Instruction	\$28,135,671
2000 Support Services	
2100 <u>Support Services - Students</u>	
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
Total Support Services - Students	\$1,673,838
2200 <u>Support Services - Instructional Staff</u>	
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

2023-2024 Final General Fund Budget

LEA : 121394603 Northwestern Lehigh SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,091,645
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,635,943
200 Personnel Services - Employee Benefits	962,149
300 Purchased Professional and Technical Services	170,544
400 Purchased Property Services	11,000
500 Other Purchased Services	66,238
600 Supplies	26,652
800 Other Objects	24,715
Total Support Services - Administration	\$2,897,241
2400 <u>Support Services - Pupil Health</u>	
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
Total Support Services - Pupil Health	\$489,784
2500 <u>Support Services - Business</u>	
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
Total Support Services - Business	\$804,800
2600 <u>Operation and Maintenance of Plant Services</u>	
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	450,300
500 Other Purchased Services	252,872
600 Supplies	1,069,047
700 Property	70,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$4,529,898
2700 <u>Student Transportation Services</u>	
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	159,203
600 Supplies	613,170
700 Property	465,000
800 Other Objects	500
Total Student Transportation Services	\$3,540,420

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
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
Total Support Services - Central	\$1,032,274
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$16,099,900
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
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	51,043
600 Supplies	120,505
800 Other Objects	19,120
Total Student Activities	\$1,063,466
3300 <u>Community Services</u>	
800 Other Objects	5,000
Total Community Services	\$5,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	21,000
Total Scholarships and Awards	\$21,000
Total Operation of Non-Instructional Services	\$1,089,466
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,352,721
900 Other Uses of Funds	3,117,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,469,721
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	664,000
Total Interfund Transfers - Out	\$664,000
5900 <u>Budgetary Reserve</u>	
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
TOTAL EXPENDITURES	\$50,858,758

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		
Total Cash and Short-Term Investments	\$15,193,000	\$6,170,000

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		
Total Long-Term Investments	\$13,000,000	\$8,000,000
TOTAL CASH AND INVESTMENTS	\$28,193,000	\$14,170,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	39,039,196	36,048,196
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)	398,681	398,681
0599 Other Noncurrent Liabilities		

Total General Fund	\$39,437,877	\$36,446,877
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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		
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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		
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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		
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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	\$39,437,877	\$36,446,877
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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	\$39,437,877	\$36,446,877
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Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	8,587,190
0840 Assigned Fund Balance	3,999,744
0850 Unassigned Fund Balance	1,061,409
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,648,343
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,923,102