

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required



\_\_\_\_\_  
Date

Leanne Martin

\_\_\_\_\_  
Contact Person

leannemartin@norleb.k12.pa.us

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

(717)865-2117

\_\_\_\_\_  
Telephone

Extn :

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lebanon SD	COUNTY : Lebanon	AUN : 113385003
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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.

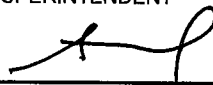
Total Budgeted Expenditures	\$44945509
Ending Unassigned Fund Balance	\$3528614
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.85%

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 6/7/23
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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)

<b>School District Name :</b> Northern Lebanon SD	<b>County :</b> Lebanon	<b>AUN Number :</b> 113385003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/6/2023
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$163,802.00 Function 2200, Object 200: \$312,151.00	NLSD has a past practice of using this account for all tuition reimbursements. If tuition expense was allocated over all functions the 200 object code would be less than the 100 for function 2200.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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 unassigned fund balance represents funds available for any purpose outside of the committed and assigned funds within the general fund.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These committed funds are a precaution to have available should the self insured healthcare costs exceed the budgeted amount.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned funds are a reserve available for capital projects.

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

4,670,297

0840 Assigned Fund Balance

500,188

0850 Unassigned Fund Balance

300,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$5,470,485

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

27,866,278

7000 Revenue from State Sources

16,844,548

8000 Revenue from Federal Sources

543,000

9000 Other Financing Sources

8,000,000

**Total Estimated Revenues And Other Financing Sources**

\$53,253,826

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$58,724,311

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	23,389,719
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	2,824,559
6400 Delinquencies on Taxes Levied / Assessed by the LEA	425,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	653,000
6910 Rentals	5,000
6940 Tuition from Patrons	100,000

**REVENUE FROM LOCAL SOURCES \$27,866,278**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,716,983
7112 Basic Education Funding-Social Security	620,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	1,612,080
7311 Pupil Transportation Subsidy	1,450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	109,800
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	815,674
7505 Ready to Learn Block Grant	305,011
7820 State Share of Retirement Contributions	2,950,000

**REVENUE FROM STATE SOURCES \$16,844,548**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,000
8517 Title IV - 21st Century Schools	25,000

**REVENUE FROM FEDERAL SOURCES \$543,000**

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 8,000,000

**OTHER FINANCING SOURCES \$8,000,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 53,253,826**

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$23,389,719
Amount of Tax Relief for Homestead Exclusions	<u>\$815,674</u>
Total Approx. Tax Revenue:	\$24,205,393
Approx. Tax Levy for Tax Rate Calculation:	\$27,248,125

Lebanon

Total

2022-23 Data		
a. Assessed Value	\$1,614,756,300	\$1,614,756,300
b. Real Estate Mills	15.2927	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,472,796,581	\$1,472,796,581
d. Assessed Value	\$1,672,895,700	\$1,672,895,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$24,693,984	\$24,693,984
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$24,693,984	\$24,693,984
(f Total * g)		
i. Base Mills Subject to Index	15.2927	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	88.48865%	88.48865%
k. Tax Levy Needed	\$27,248,125	\$27,248,125
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>16.2880</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,248,125	\$27,248,125
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,432,451
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,389,719
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$23,389,719</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$815,674</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$24,205,393</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,248,125</b>

	Lebanon	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0726	
q. Mills In Excess of Index (if l > p), (l - p))	0.2154	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,887,783	\$26,887,783
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$360,342	\$360,342
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$318,862	\$318,862

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$10,710.00	
Number of Homestead/Farmstead Properties	4676	4676
Median Assessed Value of Homestead Properties		\$177,400

Act 1 Index (current): 5.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$23,389,719</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$815,674</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$24,205,393</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$27,248,125</b>

<b>Lebanon</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$815,674	Lowering RE Tax Rate	\$0		\$815,674
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$815,674</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>
Lebanon	1,672,895,700	16.2880	27,248,125			88.48865%	
<b>Totals:</b>	<b>1,672,895,700</b>		<b>27,248,125</b>	815,674 =	26,432,451 X	88.48865% =	23,389,719

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	32,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 32,000 32,000**

	<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%	2,334,344	2,334,344
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	490,215	490,215
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 2,824,559 2,824,559**

**Total Act 511, Current Taxes 2,856,559**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,472,796,581 X</b>	<b>12</b>	<b>17,673,559</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> Lebanon	15.2927	16.2880	6.51%	No	5.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,688,480
1200 Special Programs - Elementary / Secondary	7,254,427
1300 Vocational Education	906,170
1400 Other Instructional Programs - Elementary / Secondary	37,835
<b>Total Instruction</b>	<b>\$23,886,912</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,338,822
2200 Support Services - Instructional Staff	524,462
2300 Support Services - Administration	2,341,175
2400 Support Services - Pupil Health	362,880
2500 Support Services - Business	564,886
2600 Operation and Maintenance of Plant Services	2,767,306
2700 Student Transportation Services	662,549
2800 Support Services - Central	1,708,764
2900 Other Support Services	27,540
<b>Total Support Services</b>	<b>\$10,298,384</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	793,543
3300 Community Services	6,120
<b>Total Operation of Non-Instructional Services</b>	<b>\$799,663</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,160,600
5200 Interfund Transfers - Out	4,027,390
5900 Budgetary Reserve	3,772,560
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,960,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$44,945,509</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,888,667
200 Personnel Services - Employee Benefits	4,292,232
300 Purchased Professional and Technical Services	82,074
400 Purchased Property Services	5,908
500 Other Purchased Services	1,089,032
600 Supplies	325,502
700 Property	4,462
800 Other Objects	603
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,688,480</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,197,739
200 Personnel Services - Employee Benefits	997,125
300 Purchased Professional and Technical Services	1,952,143
500 Other Purchased Services	2,067,078
600 Supplies	38,942
700 Property	250
800 Other Objects	1,150
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,254,427</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	129,471
200 Personnel Services - Employee Benefits	57,537
400 Purchased Property Services	1,454
500 Other Purchased Services	690,787
600 Supplies	21,240
700 Property	1,652
800 Other Objects	4,029
<b>Total Vocational Education</b>	<b>\$906,170</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	200
300 Purchased Professional and Technical Services	25,540
500 Other Purchased Services	4,095
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$37,835</b>
<b>Total Instruction</b>	<b>\$23,886,912</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	847,530
200 Personnel Services - Employee Benefits	408,975
300 Purchased Professional and Technical Services	54,754
500 Other Purchased Services	2,250
600 Supplies	22,565
700 Property	1,632

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,116
<b>Total Support Services - Students</b>	<b>\$1,338,822</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	163,802
200 Personnel Services - Employee Benefits	312,151
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	19,418
600 Supplies	17,781
800 Other Objects	1,310
<b>Total Support Services - Instructional Staff</b>	<b>\$524,462</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,389,705
200 Personnel Services - Employee Benefits	600,953
300 Purchased Professional and Technical Services	107,580
400 Purchased Property Services	2,147
500 Other Purchased Services	125,123
600 Supplies	30,025
800 Other Objects	85,642
<b>Total Support Services - Administration</b>	<b>\$2,341,175</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	233,068
200 Personnel Services - Employee Benefits	116,128
300 Purchased Professional and Technical Services	4,131
400 Purchased Property Services	1,765
500 Other Purchased Services	734
600 Supplies	5,621
800 Other Objects	1,433
<b>Total Support Services - Pupil Health</b>	<b>\$362,880</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	322,571
200 Personnel Services - Employee Benefits	184,312
300 Purchased Professional and Technical Services	17,901
500 Other Purchased Services	7,905
600 Supplies	29,800
800 Other Objects	2,397
<b>Total Support Services - Business</b>	<b>\$564,886</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	811,604
200 Personnel Services - Employee Benefits	425,187
300 Purchased Professional and Technical Services	8,750
400 Purchased Property Services	624,765
500 Other Purchased Services	154,300
600 Supplies	682,300
700 Property	60,000
800 Other Objects	400

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,767,306</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	68,350
200 Personnel Services - Employee Benefits	15,129
300 Purchased Professional and Technical Services	28,560
500 Other Purchased Services	550,000
600 Supplies	510
<b>Total Student Transportation Services</b>	<b>\$662,549</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	394,493
200 Personnel Services - Employee Benefits	161,813
300 Purchased Professional and Technical Services	34,120
400 Purchased Property Services	63,500
500 Other Purchased Services	169,698
600 Supplies	490,225
700 Property	394,000
800 Other Objects	915
<b>Total Support Services - Central</b>	<b>\$1,708,764</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,500
800 Other Objects	2,040
<b>Total Other Support Services</b>	<b>\$27,540</b>
<b>Total Support Services</b>	<b>\$10,298,384</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	470,530
200 Personnel Services - Employee Benefits	76,392
300 Purchased Professional and Technical Services	58,080
400 Purchased Property Services	3,500
500 Other Purchased Services	79,916
600 Supplies	72,885
700 Property	25,500
800 Other Objects	6,740
<b>Total Student Activities</b>	<b>\$793,543</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	6,120
<b>Total Community Services</b>	<b>\$6,120</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$799,663</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	380,000
900 Other Uses of Funds	1,780,600
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,160,600</b>



<u>Description</u>	<u>Amount</u>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	4,027,390
<b>Total Interfund Transfers - Out</b>	<b>\$4,027,390</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	3,772,560
<b>Total Budgetary Reserve</b>	<b>\$3,772,560</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$9,960,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$44,945,509</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	5,470,485	13,470,485
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,594,871	
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	280,000	280,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$17,345,356</b>	<b>\$13,750,485</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$17,345,356</b>	<b>\$13,750,485</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,641,421	4,027,390
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	80,541	80,551
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$3,721,962</b>	<b>\$4,107,941</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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 and Other Right To Use 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 and Other Right To Use 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>		

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$3,721,962</b>	<b>\$4,107,941</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>\$3,721,962</b>	<b>\$4,107,941</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	750,188
0840 Assigned Fund Balance	9,500,000
0850 Unassigned Fund Balance	3,528,614
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,778,802</b>
<b>5900 Budgetary Reserve</b>	<b>3,772,560</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,551,362</b>