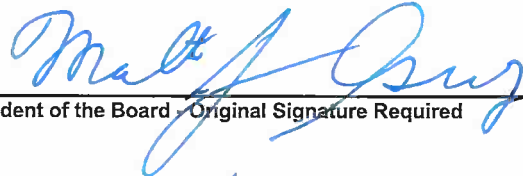


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required

6/15/2023

Date



Secretary of the Board - Original Signature Required

6/15/2023

Date



Chief School Administrator - Original Signature Required

6/15/2023

Date

Sherri A Molitoris

Contact Person

(610)767-9800

Extn :1005

Telephone

Extension

smolitoris@nlsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Lehigh SD	COUNTY : Lehigh	AUN : 121394503
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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	\$38498189
Ending Unassigned Fund Balance	\$1999797
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.19%

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  
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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 Lehigh SD	<b>County :</b> Lehigh	<b>AUN Number :</b> 121394503
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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> 5-11-2023
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$28,188.25 C x 2%: \$23,960.84</p>	<p>Lehigh County has 185 properties below HS/FS assmnt amt. These 185 properties total true assmnt equals 1,401,900. Total actual HS/FS assmnt is 40,276,742 and system calculates full HS/FS for all properties at 41,442,466 a diff of 1,165,724 or 2.9%.</p>
8080	<p>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.</p>	<p>Portion of fund balance not committed or assigned</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed fund balance for future year increases to PSERS and medical insurance premium increases.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balance for future technology upgrades and replacements, equipment replacement, future debt service payments, and long range maintenance upgrades.</p>

<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	63,816	
0820 Restricted Fund Balance	140,391	
0830 Committed Fund Balance	2,657,982	
0840 Assigned Fund Balance	10,011,842	
0850 Unassigned Fund Balance	2,294,536	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,964,360</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	20,922,428	
7000 Revenue from State Sources	14,983,045	
8000 Revenue from Federal Sources	1,336,000	
9000 Other Financing Sources	140,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$37,381,473</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$52,345,833</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	17,229,566
6112 Interim Real Estate Taxes	14,000
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	28,000
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,500
6150 Current Act 511 Taxes - Proportional Assessments	1,940,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	785,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	66,958
6800 Revenues from Intermediary Sources / Pass-Through Funds	302,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	185,404
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$20,922,428</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,831,481
7112 Basic Education Funding-Social Security	600,056
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,488,249
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	147,922
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	1,197,983
7360 Safe Schools	68,000
7505 Ready to Learn Block Grant	298,608
7820 State Share of Retirement Contributions	2,659,746
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,983,045</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	475,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,000
8517 Title IV - 21st Century Schools	30,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	755,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,336,000</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	140,000
<b>OTHER FINANCING SOURCES</b>	<b>\$140,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>37,381,473</b>

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,229,625

Amount of Tax Relief for Homestead Exclusions

\$1,198,042

Total Approx. Tax Revenue:

\$18,427,667

Approx. Tax Levy for Tax Rate Calculation:

\$19,527,430

	Lehigh	Northampton	Total
<b>2022-23 Data</b>			
a. Assessed Value	\$662,190,800	\$42,574,300	\$704,765,100
b. Real Estate Mills	24.0684	68.8022	
<b>I. 2023-24 Data</b>			
c. 2021 STEB Market Value	\$611,244,101	\$113,464,944	\$724,709,045
d. Assessed Value	\$662,364,900	\$42,574,300	\$704,939,200
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2022-23 Calculations</b>			
f. 2022-23 Tax Levy	\$15,937,873	\$2,929,206	\$18,867,079
(a * b)			
<b>2023-24 Calculations</b>			
g. Percent of Total Market Value	84.34338%	15.65662%	100.00000%
<b>II.</b>			
h. Rebalanced 2022-23 Tax Levy	\$15,913,132	\$2,953,947	\$18,867,079
(f Total * g)			
i. Base Mills Subject to Index	24.0684	69.3833	
(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	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$16,470,094	\$3,057,336	\$19,527,430
(Approx. Tax Levy * g)			
<b>I. 2023-24 Real Estate Tax Rate</b>			
(k / d * 1000)	<b>24.8655</b>	<b>71.8117</b>	
<b>III.</b>			
m. Tax Levy Generated by Mills	\$16,470,034	\$3,057,333	\$19,527,367
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,329,325
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,229,566
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,229,625

Amount of Tax Relief for Homestead Exclusions

\$1,198,042

Total Approx. Tax Revenue:

\$18,427,667

Approx. Tax Levy for Tax Rate Calculation:

\$19,527,430

Lehigh

Northampton

Total

**Index Maximums**

p. Maximum Mills Based On Index

25.3921

73.1993

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

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

r. Maximum Tax Levy Based On Index

\$16,818,836

\$3,116,409

\$19,935,245

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$14,261.00

\$4,938.00

V.

Number of Homestead/Farmstead Properties

2906

552

3458

Median Assessed Value of Homestead Properties

\$149,900

Act 1 Index (current): 5.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$17,229,625

Amount of Tax Relief for Homestead Exclusions

\$1,198,042

Total Approx. Tax Revenue:

\$18,427,667

Approx. Tax Levy for Tax Rate Calculation:

\$19,527,430

Lehigh

Northampton

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,197,983

Lowering RE Tax Rate

\$0

\$1,197,983

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$59

\$59

**Amount of Tax Relief from State/Local Sources**

**\$1,198,042**

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	662,364,900	24.8655	16,470,034			94.00000%	
Northampton	42,574,300	71.8117	3,057,333			94.00000%	
<b>Totals:</b>	<b>704,939,200</b>		<b>19,527,367</b>	<b>- 1,198,042</b>	<b>= 18,329,325</b>	<b>X 94.00000%</b>	<b>= 17,229,566</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			28,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	28,000	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,500	7,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>35,500</b>	<b>35,500</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,750,000	1,750,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	190,000	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,940,000</b>	<b>1,940,000</b>
<b>Total Act 511, Current Taxes</b>				<b>1,975,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>724,709,045 X</b>	<b>12</b>	<b>8,696,509</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	24.0684	24.8655	3.32%	Yes	5.5%				
	Northampton	69.3833	71.8117	3.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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	1.000%	1.000%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,400,411
1200 Special Programs - Elementary / Secondary	6,362,543
1300 Vocational Education	1,466,612
1400 Other Instructional Programs - Elementary / Secondary	97,648
1500 Nonpublic School Programs	8,950
1600 Adult Education Programs	171,379
1700 Higher Education Programs for Secondary Students	25,000
<b>Total Instruction</b>	<b>\$22,532,543</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,109,984
2200 Support Services - Instructional Staff	1,185,827
2300 Support Services - Administration	2,553,343
2400 Support Services - Pupil Health	443,998
2500 Support Services - Business	566,859
2600 Operation and Maintenance of Plant Services	3,460,872
2700 Student Transportation Services	2,260,640
2800 Support Services - Central	911,570
2900 Other Support Services	17,658
<b>Total Support Services</b>	<b>\$12,510,751</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	887,947
3300 Community Services	16,750
<b>Total Operation of Non-Instructional Services</b>	<b>\$904,697</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,505,698
5200 Interfund Transfers - Out	44,500
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,550,198</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,498,189</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,796,994
200 Personnel Services - Employee Benefits	5,116,296
300 Purchased Professional and Technical Services	130,650
400 Purchased Property Services	62,166
500 Other Purchased Services	1,134,588
600 Supplies	159,087
800 Other Objects	630
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,400,411</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,013,477
200 Personnel Services - Employee Benefits	1,200,114
300 Purchased Professional and Technical Services	2,005,000
500 Other Purchased Services	1,110,793
600 Supplies	32,951
800 Other Objects	208
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,362,543</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,466,612
<b>Total Vocational Education</b>	<b>\$1,466,612</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	67,225
200 Personnel Services - Employee Benefits	28,423
300 Purchased Professional and Technical Services	2,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$97,648</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,300
600 Supplies	650
<b>Total Nonpublic School Programs</b>	<b>\$8,950</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	171,379
<b>Total Adult Education Programs</b>	<b>\$171,379</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	25,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$25,000</b>
<b>Total Instruction</b>	<b>\$22,532,543</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	648,627
200 Personnel Services - Employee Benefits	413,677
300 Purchased Professional and Technical Services	800

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	650
500 Other Purchased Services	1,856
600 Supplies	43,528
800 Other Objects	846
<b>Total Support Services - Students</b>	<b>\$1,109,984</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	681,335
200 Personnel Services - Employee Benefits	458,280
300 Purchased Professional and Technical Services	13,600
400 Purchased Property Services	1,800
500 Other Purchased Services	4,950
600 Supplies	23,517
800 Other Objects	2,345
<b>Total Support Services - Instructional Staff</b>	<b>\$1,185,827</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,379,442
200 Personnel Services - Employee Benefits	854,797
300 Purchased Professional and Technical Services	129,550
400 Purchased Property Services	2,700
500 Other Purchased Services	87,800
600 Supplies	70,711
800 Other Objects	28,343
<b>Total Support Services - Administration</b>	<b>\$2,553,343</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	281,573
200 Personnel Services - Employee Benefits	148,413
300 Purchased Professional and Technical Services	3,125
400 Purchased Property Services	165
500 Other Purchased Services	150
600 Supplies	10,572
<b>Total Support Services - Pupil Health</b>	<b>\$443,998</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	287,292
200 Personnel Services - Employee Benefits	233,044
300 Purchased Professional and Technical Services	12,250
400 Purchased Property Services	1,500
500 Other Purchased Services	2,500
600 Supplies	26,448
800 Other Objects	3,825
<b>Total Support Services - Business</b>	<b>\$566,859</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,342,721
200 Personnel Services - Employee Benefits	1,023,704
300 Purchased Professional and Technical Services	37,300
400 Purchased Property Services	225,500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	184,500
600 Supplies	645,805
800 Other Objects	1,342
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,460,872</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	95,388
200 Personnel Services - Employee Benefits	44,970
500 Other Purchased Services	2,100,762
600 Supplies	19,520
<b>Total Student Transportation Services</b>	<b>\$2,260,640</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	429,789
200 Personnel Services - Employee Benefits	287,788
300 Purchased Professional and Technical Services	17,750
400 Purchased Property Services	57,650
500 Other Purchased Services	38,733
600 Supplies	78,850
800 Other Objects	1,010
<b>Total Support Services - Central</b>	<b>\$911,570</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	17,658
<b>Total Other Support Services</b>	<b>\$17,658</b>
<b>Total Support Services</b>	<b>\$12,510,751</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	429,108
200 Personnel Services - Employee Benefits	213,267
300 Purchased Professional and Technical Services	35,838
400 Purchased Property Services	13,750
500 Other Purchased Services	87,946
600 Supplies	88,943
800 Other Objects	19,095
<b>Total Student Activities</b>	<b>\$887,947</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	1,500
600 Supplies	15,250
<b>Total Community Services</b>	<b>\$16,750</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$904,697</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	928,000
900 Other Uses of Funds	1,577,698
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,505,698</b>



<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	44,500
<b>Total Interfund Transfers - Out</b>	<b>\$44,500</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,550,198</b>
<b>TOTAL EXPENDITURES</b>	<b>\$38,498,189</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	15,168,567	14,051,851
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$15,168,567</b>	<b>\$14,051,851</b>
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**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**

\$15,168,567

\$14,051,851

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	28,972,497	26,635,187
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	567,290	435,325
0540 Accumulated Compensated Absences	497,025	497,025
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,141,697	4,141,697
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$34,178,509</b>	<b>\$31,709,234</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**

**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**

**\$34,178,509**

**\$31,709,234**



**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**

\$34,178,509

\$31,709,234

Account Description	Amounts
0810 Nonspendable Fund Balance	63,816
0820 Restricted Fund Balance	140,391
0830 Committed Fund Balance	2,363,243
0840 Assigned Fund Balance	9,484,604
0850 Unassigned Fund Balance	1,999,797
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,847,644</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$14,051,851</b>
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