

# 2023-24 PROPOSED FINAL BUDGET FOR PUBLIC REVIEW

Proposed Final Budget approved 5/23/2023

<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	1,121,810
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,100,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	10,104,939
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,204,939</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	93,455,232
7000 Revenue from State Sources	41,364,592
8000 Revenue from Federal Sources	2,520,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$137,339,824</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$154,544,763</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	81,455,431
6112 Interim Real Estate Taxes	67,000
6120 Current Per Capita Taxes, Section 679	142,400
6140 Current Act 511 Taxes - Flat Rate Assessments	209,900
6150 Current Act 511 Taxes - Proportional Assessments	8,394,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	629,600
6500 Earnings on Investments	402,552
6700 Revenues from LEA Activities	355,760
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,351,989
6910 Rentals	160,000
6920 Contributions and Donations from Private Sources	87,600
6940 Tuition from Patrons	14,000
6990 Refunds and Other Miscellaneous Revenue	185,000

**REVENUE FROM LOCAL SOURCES \$93,455,232**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	18,782,550
7112 Basic Education Funding-Social Security	2,071,898
7160 Tuition for Orphans Subsidy	150,191
7271 Special Education funds for School-Aged Pupils	4,964,314
7311 Pupil Transportation Subsidy	2,239,720
7312 Nonpublic and Charter School Pupil Transportation Subsidy	68,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	730,457
7330 Health Services (Medical, Dental, Nurse, Act 25)	130,000
7340 State Property Tax Reduction Allocation	2,153,616
7505 Ready to Learn Block Grant	776,832
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	9,197,014

**REVENUE FROM STATE SOURCES \$41,364,592**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	750,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	150,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,520,000</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>137,339,824</b>
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Act 1 Index (current): 5.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$81,455,431  
 Amount of Tax Relief for Homestead Exclusions \$2,153,616  
 Total Approx. Tax Revenue: \$83,609,047  
 Approx. Tax Levy for Tax Rate Calculation: \$86,055,975

	Berks	Montgomery		Total
<b>2022-23 Data</b>				
a. Assessed Value	\$1,167,941,300	\$1,608,409,939		\$2,776,351,239
b. Real Estate Mills	29.9170	29.9170		29.9170
<b>I. 2023-24 Data</b>				
c. 2021 STEB Market Value	\$1,683,461,144	\$2,397,656,847		\$4,081,117,991
d. Assessed Value	\$1,179,853,500	\$1,612,902,229		\$2,792,755,729
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
<b>2022-23 Calculations</b>				
f. 2022-23 Tax Levy	\$34,941,300	\$48,118,800		\$83,060,100
(a * b)				
<b>2023-24 Calculations</b>				
g. Percent of Total Market Value	41.25000%	58.75000%		100.00000%
h. Rebalanced 2022-23 Tax Levy				\$83,060,100
(f Total * g)				
i. Base Mills Subject to Index	29.9170	29.9170		29.9170
(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	97.08360%	97.08360%		97.08360%
k. Tax Levy Needed				\$86,055,975
(Approx. Tax Levy * g)				
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>30.8140</b>	<b>30.8140</b>		<b>30.8140</b>
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$36,356,006	\$49,699,969		\$86,055,975
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$83,902,359
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$81,455,431
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$81,455,431  
 Amount of Tax Relief for Homestead Exclusions \$2,153,616  
 Total Approx. Tax Revenue: \$83,609,047  
 Approx. Tax Levy for Tax Rate Calculation: \$86,055,975

	Berks	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	31.4129	31.4129	31.4129
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,062,620	\$50,665,936	\$87,728,556
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$5,743.00	\$5,743.00	
<b>V.</b> Number of Homestead/Farmstead Properties	5278	6898	12176
Median Assessed Value of Homestead Properties			\$136,283

Act 1 Index (current): 5.0%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$81,455,431
Amount of Tax Relief for Homestead Exclusions	<u>\$2,153,616</u>
Total Approx. Tax Revenue:	\$83,609,047
Approx. Tax Levy for Tax Rate Calculation:	\$86,055,975

<b>Berks</b>	<b>Montgomery</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,153,616	Lowering RE Tax Rate	\$0	\$2,153,616
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,153,616</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>
Berks	1,179,853,500	30.8140	36,356,006			97.08360%	
Montgomery	1,612,902,229	30.8140	49,699,969			97.08360%	
<b>Totals:</b>	<b>2,792,755,729</b>		<b>86,055,975</b>	- 2,153,616 =	83,902,359 X	97.08360% =	81,455,431

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		142,400
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	142,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	67,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>209,900</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,094,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>8,394,000</b>
<b>Total Act 511, Current Taxes</b>			<b>8,603,900</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,081,117,991 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>48,973,416</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>									
	Berks	29.9170	30.8140	3.00%	Yes	5.0%				
	Montgomery	29.9170	30.8140	3.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	65,872,399
1200 Special Programs - Elementary / Secondary	23,627,413
1300 Vocational Education	2,063,589
1400 Other Instructional Programs - Elementary / Secondary	283,540
1800 Pre-Kindergarten	573,569
<b>Total Instruction</b>	<b>\$92,420,510</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,777,097
2200 Support Services - Instructional Staff	3,003,205
2300 Support Services - Administration	6,960,937
2400 Support Services - Pupil Health	1,887,090
2500 Support Services - Business	1,248,636
2600 Operation and Maintenance of Plant Services	9,331,886
2700 Student Transportation Services	6,439,979
2800 Support Services - Central	4,559,674
2900 Other Support Services	101,000
<b>Total Support Services</b>	<b>\$37,309,504</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,073,674
3300 Community Services	9,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,082,674</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,804,256
5200 Interfund Transfers - Out	100
5900 Budgetary Reserve	550,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,354,356</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$139,167,044</b>

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	32,822,233
200 Personnel Services - Employee Benefits	21,997,918
300 Purchased Professional and Technical Services	5,380,160
400 Purchased Property Services	35,500
500 Other Purchased Services	3,429,985
600 Supplies	2,180,203
700 Property	16,000
800 Other Objects	10,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$65,872,399</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,266,792
200 Personnel Services - Employee Benefits	5,056,706
300 Purchased Professional and Technical Services	8,270,600
500 Other Purchased Services	3,033,315
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$23,627,413</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,063,589
<b>Total Vocational Education</b>	<b>\$2,063,589</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	24,323
200 Personnel Services - Employee Benefits	17,042
300 Purchased Professional and Technical Services	71,800
500 Other Purchased Services	170,000
600 Supplies	375
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$283,540</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	200,554
200 Personnel Services - Employee Benefits	140,515
600 Supplies	232,500
<b>Total Pre-Kindergarten</b>	<b>\$573,569</b>
<b>Total Instruction</b>	<b>\$92,420,510</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,134,773
200 Personnel Services - Employee Benefits	1,510,164
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	1,260
500 Other Purchased Services	3,750
600 Supplies	6,900
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$3,777,097</b>

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,322,622
200 Personnel Services - Employee Benefits	923,303
300 Purchased Professional and Technical Services	96,000
400 Purchased Property Services	97,800
500 Other Purchased Services	34,630
600 Supplies	461,100
700 Property	67,500
800 Other Objects	250
<b>Total Support Services - Instructional Staff</b>	<b>\$3,003,205</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,539,065
200 Personnel Services - Employee Benefits	2,486,200
300 Purchased Professional and Technical Services	618,015
400 Purchased Property Services	2,350
500 Other Purchased Services	161,422
600 Supplies	92,295
700 Property	1,000
800 Other Objects	60,590
<b>Total Support Services - Administration</b>	<b>\$6,960,937</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	1,099,726
200 Personnel Services - Employee Benefits	770,019
300 Purchased Professional and Technical Services	6,820
400 Purchased Property Services	875
500 Other Purchased Services	350
600 Supplies	9,300
<b>Total Support Services - Pupil Health</b>	<b>\$1,887,090</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	473,689
200 Personnel Services - Employee Benefits	345,772
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	79,825
500 Other Purchased Services	244,350
600 Supplies	63,500
700 Property	9,000
800 Other Objects	17,500
<b>Total Support Services - Business</b>	<b>\$1,248,636</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,579,642
200 Personnel Services - Employee Benefits	2,657,594
300 Purchased Professional and Technical Services	452,500
400 Purchased Property Services	634,900
500 Other Purchased Services	121,600
600 Supplies	1,678,050

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	195,000
800 Other Objects	12,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,331,886</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	38,954
200 Personnel Services - Employee Benefits	125
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	17,000
500 Other Purchased Services	6,180,000
600 Supplies	45,400
700 Property	25,000
<b>Total Student Transportation Services</b>	<b>\$6,439,979</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	958,890
200 Personnel Services - Employee Benefits	669,942
300 Purchased Professional and Technical Services	175,013
400 Purchased Property Services	91,540
500 Other Purchased Services	321,403
600 Supplies	1,933,336
700 Property	405,000
800 Other Objects	4,550
<b>Total Support Services - Central</b>	<b>\$4,559,674</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	101,000
<b>Total Other Support Services</b>	<b>\$101,000</b>
<b>Total Support Services</b>	<b>\$37,309,504</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,085,694
200 Personnel Services - Employee Benefits	582,586
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	63,400
500 Other Purchased Services	102,244
600 Supplies	149,150
700 Property	10,000
800 Other Objects	25,600
<b>Total Student Activities</b>	<b>\$2,073,674</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	800
600 Supplies	200
<b>Total Community Services</b>	<b>\$9,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,082,674</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,083,256
900 Other Uses of Funds	3,721,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,804,256</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100
<b>Total Interfund Transfers - Out</b>	<b>\$100</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	550,000
<b>Total Budgetary Reserve</b>	<b>\$550,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,354,356</b>
<b>TOTAL EXPENDITURES</b>	<b>\$139,167,044</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	49,205,000	47,000,000
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	2,700,000	2,700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,750,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	65,000	65,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	653,000	650,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$54,373,000</b>	<b>\$51,915,000</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>\$54,373,000</b>	<b>\$51,915,000</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	84,224,000	80,578,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	400,000	400,000
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,978,000	18,900,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$103,802,000</b>	<b>\$100,078,000</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>\$103,802,000</b>	<b>\$100,078,000</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>\$103,802,000</b>	<b>\$100,078,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,121,810
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,100,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	8,277,719
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,377,719</b>
<b>5900 Budgetary Reserve</b>	<b>550,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,049,529</b>