

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/24/2023

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Deborah L Klahold

(610)327-2277

Extn :1024

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

dklahold@pgsd.org

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

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,427,099
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,627,099</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	47,974,180
7000 Revenue from State Sources	22,790,765
8000 Revenue from Federal Sources	2,469,908
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$73,234,853</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$92,861,952</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	40,026,179
6112 Interim Real Estate Taxes	185,001
6113 Public Utility Realty Taxes	42,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,500
6150 Current Act 511 Taxes - Proportional Assessments	4,420,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,150,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	37,500
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$47,974,180</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,673,514
7112 Basic Education Funding-Social Security	1,103,536
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,366,675
7311 Pupil Transportation Subsidy	1,170,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	72,575
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,000
7340 State Property Tax Reduction Allocation	1,937,137
7505 Ready to Learn Block Grant	422,968
7820 State Share of Retirement Contributions	5,825,360
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,790,765</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	550,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,000
8517 Title IV - 21st Century Schools	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,577,908

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES** **\$2,469,908**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **73,234,853**

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$40,026,179</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,937,137</u></b>
Total Approx. Tax Revenue:	<b>\$41,963,316</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$43,710,473</b>

Montgomery

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$1,088,921,474	\$1,088,921,474
b. Real Estate Mills	38.8870	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,577,236,478	\$1,577,236,478
d. Assessed Value	\$1,096,621,924	\$1,096,621,924
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$42,344,889	\$42,344,889
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$42,344,889	\$42,344,889
(f Total * g)		
i. Base Mills Subject to Index	38.8870	
(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	95.81753%	95.81753%
k. Tax Levy Needed	\$43,710,473	\$43,710,473
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>39.8592</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$43,710,473	\$43,710,473
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,773,336
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,026,179
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,026,179</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,937,137</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,963,316</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$43,710,473</b>	
	<b>Montgomery</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	40.9868	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$44,947,023	\$44,947,023
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,714.00	
Number of Homestead/Farmstead Properties	5046	5046
Median Assessed Value of Homestead Properties		\$120,950

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,026,179</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,937,137</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$41,963,316</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$43,710,473</b>

<b>Montgomery</b>		<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,937,137	Lowering RE Tax Rate	\$0	\$1,937,137
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,937,137</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>
Montgomery	1,096,621,924	39.8592	43,710,473			95.81753%	
<b>Totals:</b>	<b>1,096,621,924</b>		<b>43,710,473</b>	<b>1,937,137</b>	<b>41,773,336</b>	<b>95.81753%</b>	<b>40,026,179</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
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	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	28,500
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 78,500 78,500**

	<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%	3,250,000	3,250,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	750,000	750,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.5000	0.0000	420,000	420,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

**Total Current Act 511 Taxes – Proportional Assessments 4,420,000 4,420,000**

**Total Act 511, Current Taxes 4,498,500**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,577,236,478</b>	<b>12</b>	<b>18,926,838</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> Montgomery	38.8870	39.8592	2.51%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6144	Current Act 511 Trailer Taxes					5.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6152	Current Act 511 Occupation Taxes					5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6154	Current Act 511 Amusement Taxes					5.4%				
6155	Current Act 511 Business Privilege Taxes					5.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.4%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	5.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,015,662
1200 Special Programs - Elementary / Secondary	13,659,347
1300 Vocational Education	2,160,965
1400 Other Instructional Programs - Elementary / Secondary	323,406
<b>Total Instruction</b>	<b>\$45,159,380</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,702,670
2200 Support Services - Instructional Staff	1,822,963
2300 Support Services - Administration	3,690,988
2400 Support Services - Pupil Health	657,241
2500 Support Services - Business	811,922
2600 Operation and Maintenance of Plant Services	5,142,723
2700 Student Transportation Services	2,836,500
2800 Support Services - Central	2,574,546
2900 Other Support Services	33,600
<b>Total Support Services</b>	<b>\$20,273,153</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,380,357
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,380,357</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,410,422
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,610,422</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,423,312</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	16,191,886
200 Personnel Services - Employee Benefits	9,906,847
300 Purchased Professional and Technical Services	588,300
400 Purchased Property Services	8,150
500 Other Purchased Services	1,635,600
600 Supplies	618,425
700 Property	55,364
800 Other Objects	11,090
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,015,662</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,209,318
200 Personnel Services - Employee Benefits	3,756,139
300 Purchased Professional and Technical Services	1,740,500
500 Other Purchased Services	2,723,625
600 Supplies	226,990
700 Property	2,450
800 Other Objects	325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,659,347</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	2,160,965
<b>Total Vocational Education</b>	<b>\$2,160,965</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	227,500
200 Personnel Services - Employee Benefits	94,756
500 Other Purchased Services	250
600 Supplies	500
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$323,406</b>
<b>Total Instruction</b>	<b>\$45,159,380</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,554,434
200 Personnel Services - Employee Benefits	882,501
300 Purchased Professional and Technical Services	215,170
500 Other Purchased Services	2,605
600 Supplies	47,470
800 Other Objects	490
<b>Total Support Services - Students</b>	<b>\$2,702,670</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,051,458
200 Personnel Services - Employee Benefits	674,917
300 Purchased Professional and Technical Services	18,300

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	17,075
600 Supplies	58,488
700 Property	500
800 Other Objects	2,225
<b>Total Support Services - Instructional Staff</b>	<b>\$1,822,963</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,030,735
200 Personnel Services - Employee Benefits	1,258,290
300 Purchased Professional and Technical Services	238,000
400 Purchased Property Services	5,388
500 Other Purchased Services	13,300
600 Supplies	103,925
700 Property	9,500
800 Other Objects	31,850
<b>Total Support Services - Administration</b>	<b>\$3,690,988</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	344,517
200 Personnel Services - Employee Benefits	198,009
300 Purchased Professional and Technical Services	83,500
600 Supplies	31,215
<b>Total Support Services - Pupil Health</b>	<b>\$657,241</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	416,754
200 Personnel Services - Employee Benefits	249,372
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	89,976
500 Other Purchased Services	1,000
600 Supplies	51,320
800 Other Objects	500
<b>Total Support Services - Business</b>	<b>\$811,922</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,924,375
200 Personnel Services - Employee Benefits	1,232,923
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	448,700
500 Other Purchased Services	300,275
600 Supplies	1,048,450
700 Property	36,800
800 Other Objects	1,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,142,723</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	1,613,000
400 Purchased Property Services	408,000
500 Other Purchased Services	265,250
600 Supplies	258,500

<u>Description</u>	<u>Amount</u>
700 Property	285,000
800 Other Objects	6,750
<b>Total Student Transportation Services</b>	<b>\$2,836,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	619,092
200 Personnel Services - Employee Benefits	523,942
300 Purchased Professional and Technical Services	78,190
400 Purchased Property Services	1,033,250
500 Other Purchased Services	16,900
600 Supplies	186,840
700 Property	114,032
800 Other Objects	2,300
<b>Total Support Services - Central</b>	<b>\$2,574,546</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,600
<b>Total Other Support Services</b>	<b>\$33,600</b>
<b>Total Support Services</b>	<b>\$20,273,153</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	670,261
200 Personnel Services - Employee Benefits	456,996
300 Purchased Professional and Technical Services	64,450
400 Purchased Property Services	16,338
500 Other Purchased Services	11,300
600 Supplies	129,012
700 Property	6,000
800 Other Objects	26,000
<b>Total Student Activities</b>	<b>\$1,380,357</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,380,357</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	198,785
900 Other Uses of Funds	4,211,637
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,410,422</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,000,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,200,000
<b>Total Budgetary Reserve</b>	<b>\$1,200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,610,422</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,423,312</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	18,000,000	16,000,000
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	5,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,800,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	160,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$25,480,000</b>	<b>\$22,060,000</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		

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$25,480,000</b>	<b>\$22,060,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	22,875,760	18,664,123
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	207,666	127,372
0540 Accumulated Compensated Absences	350,000	360,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,620,088	8,700,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$32,053,514</b>	<b>\$27,851,495</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**



Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$32,053,514</b>	<b>\$27,851,495</b>
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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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$32,053,514</b>	<b>\$27,851,495</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	18,238,264
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	376
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,438,640</b>
<b>5900 Budgetary Reserve</b>	<b>1,200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$20,638,640</b>