FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

Randy Theodore Bunch — 6/20/23

President of the Board - Original Signature Required — Date

Secretary of the Board - Original Signature Required — 6.20.2023

Date

Chief School Administrator - Original Signature Required — 6-21-2023

Date

Elizabeth Siteman — (484)641-5526 Extn :

Contact Person — Telephone — Extension

esiteman@kasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	$36811151
Ending Unassigned Fund Balance	$2209156
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
	6-21-2023

DUE DATE: AUGUST 15, 2023

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	$37111595
Ending Unassigned Fund Balance	$2257449
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	5/15/23

DUE DATE: AUGUST 15, 2023

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $53,899.00 Function 2800, Object 200: $103,067.00	Tuition reimbursement for staff development function of 2834 and 2836 created the increase in object 200 and excess over object 100.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve amount is budgeted to allow for unpredictable changes in costs.
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 is anticipated to remain less than 8%.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	A committed fund balance is budgeted for future capital projects and psers committments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	An assigned fund balance is budgeted for budgeted deficit.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	12,577	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,361,928	
0840 Assigned Fund Balance	418,600	
0850 Unassigned Fund Balance	1,992,370	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,772,898**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,701,482	
7000 Revenue from State Sources	10,416,136	
8000 Revenue from Federal Sources	1,439,219	
9000 Other Financing Sources	52,500	
Total Estimated Revenues And Other Financing Sources		**$36,609,337**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$42,382,235**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	20,495,531
6112	Interim Real Estate Taxes	103,329
6113	Public Utility Realty Taxes	22,850
6114	Payments in Lieu of Current Taxes - State / Local	12,918
6120	Current Per Capita Taxes, Section 679	33,340
6140	Current Act 511 Taxes - Flat Rate Assessments	70,720
6150	Current Act 511 Taxes - Proportional Assessments	2,497,912
6400	Delinquencies on Taxes Levied / Assessed by the LEA	624,795
6500	Earnings on Investments	350,621
6700	Revenues from LEA Activities	25,326
6800	Revenues from Intermediary Sources / Pass-Through Funds	287,140
6910	Rentals	35,000
6920	Contributions and Donations from Private Sources	55,000
6940	Tuition from Patrons	47,000
6990	Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES		**$24,701,482**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	4,223,080
7112	Basic Education Funding-Social Security	579,900
7160	Tuition for Orphans Subsidy	70,875
7220	Vocational Education	34,227
7271	Special Education funds for School-Aged Pupils	1,082,072
7311	Pupil Transportation Subsidy	765,294
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	10,370
7330	Health Services (Medical, Dental, Nurse, Act 25)	26,495
7340	State Property Tax Reduction Allocation	768,919
7360	Safe Schools	183,372
7505	Ready to Learn Block Grant	140,805
7820	State Share of Retirement Contributions	2,530,727
REVENUE FROM STATE SOURCES		**$10,416,136**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	300,016
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	46,626
8517	Title IV - 21st Century Schools	20,438

	Amount
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	800,000
8751 ARP ESSER Learning Loss	50,000
8753 ARP ESSER Afterschool Programs	20,394
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,595
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,150
REVENUE FROM FEDERAL SOURCES	**$1,439,219**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	37,500
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	**$52,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**36,609,337**

Act 1 Index (current): 4.1%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,495,531**
Amount of Tax Relief for Homestead Exclusions	**$768,919**
Total Approx. Tax Revenue:	**$21,264,450**
Approx. Tax Levy for Tax Rate Calculation:	**$21,977,043**

		Berks	Total
	2022-23 Data		
	a. Assessed Value	$730,620,900	$730,620,900
	b. Real Estate Mills	29.9543	
I.	**2023-24 Data**		
	c. 2021 STEB Market Value	$1,103,344,439	$1,103,344,439
	d. Assessed Value	$733,685,748	$733,685,748
	e. Assessed Value of New Constr/ Renov	$0	$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy (a * b)	$21,885,238	$21,885,238
	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2022-23 Tax Levy (f Total * g)	$21,885,238	$21,885,238
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.64000%	96.64000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,977,043	$21,977,043
	l. 2023-24 Real Estate Tax Rate (k / d * 1000)	**29.9543**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,977,043	$21,977,043
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,208,124
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$20,495,531

Act 1 Index (current): 4.1%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$20,495,531**
Amount of Tax Relief for Homestead Exclusions	**$768,919**
Total Approx. Tax Revenue:	**$21,264,450**
Approx. Tax Levy for Tax Rate Calculation:	**$21,977,043**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	31.1824	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,878,082	$22,878,082
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$8,225.00	
V.	Number of Homestead/Farmstead Properties	3139	3139
	Median Assessed Value of Homestead Properties		$111,300

Act 1 Index (current): 4.1%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$20,495,531**
Amount of Tax Relief for Homestead Exclusions	**$768,919**
Total Approx. Tax Revenue:	**$21,264,450**
Approx. Tax Levy for Tax Rate Calculation:	**$21,977,043**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$768,919	Lowering RE Tax Rate	$0	$768,919
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$768,919**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	733,685,748	29.9543	21,977,043						96.64000%		
Totals:	**733,685,748**		**21,977,043**	-	768,919	=	21,208,124	X	96.64000%	=	20,495,531

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			33,340
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	33,340	33,340
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	37,380	37,380
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**70,720**	**70,720**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,200,000	2,200,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	238,871	238,871
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	59,041	59,041
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			**2,497,912**	**2,497,912**
	Total Act 511, Current Taxes				**2,568,632**
		Act 511 Tax Limit -->	**1,103,344,439 X**	**12**	**13,240,133**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	29.9543	29.9543	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	4.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	4.1%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,788,882
1200 Special Programs - Elementary / Secondary	3,925,514
1300 Vocational Education	1,065,546
1400 Other Instructional Programs - Elementary / Secondary	39,781
1500 Nonpublic School Programs	1,500
1600 Adult Education Programs	6,471
Total Instruction	**$20,827,694**
2000 Support Services	
2100 Support Services - Students	1,200,851
2200 Support Services - Instructional Staff	2,462,639
2300 Support Services - Administration	2,254,169
2400 Support Services - Pupil Health	588,824
2500 Support Services - Business	486,338
2600 Operation and Maintenance of Plant Services	3,167,100
2700 Student Transportation Services	1,721,002
2800 Support Services - Central	193,358
2900 Other Support Services	27,066
Total Support Services	**$12,101,347**
3000 Operation of Non-Instructional Services	
3200 Student Activities	901,725
3300 Community Services	2,100
Total Operation of Non-Instructional Services	**$903,825**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,447,004
5200 Interfund Transfers - Out	347,000
5900 Budgetary Reserve	184,281
Total Other Expenditures and Financing Uses	**$2,978,285**
Total Estimated Expenditures and Other Financing Uses	**$36,811,151**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,121,302
200 Personnel Services - Employee Benefits	4,800,201
300 Purchased Professional and Technical Services	332,603
400 Purchased Property Services	55,737
500 Other Purchased Services	2,025,419
600 Supplies	451,120
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	**$15,788,882**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,090,658
200 Personnel Services - Employee Benefits	1,372,436
300 Purchased Professional and Technical Services	81,060
400 Purchased Property Services	1,200
500 Other Purchased Services	316,810
600 Supplies	62,850
800 Other Objects	500
Total Special Programs - Elementary / Secondary	**$3,925,514**
1300 Vocational Education	
100 Personnel Services - Salaries	216,795
200 Personnel Services - Employee Benefits	118,091
500 Other Purchased Services	713,960
600 Supplies	16,700
Total Vocational Education	**$1,065,546**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,440
200 Personnel Services - Employee Benefits	6,136
300 Purchased Professional and Technical Services	7,003
600 Supplies	12,202
Total Other Instructional Programs - Elementary / Secondary	**$39,781**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	**$1,500**
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	6,471
Total Adult Education Programs	**$6,471**
Total Instruction	**$20,827,694**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	645,800
200 Personnel Services - Employee Benefits	372,047
300 Purchased Professional and Technical Services	167,944

Description	Amount
500 Other Purchased Services	655
600 Supplies	11,755
800 Other Objects	2,650
Total Support Services - Students	**$1,200,851**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	931,310
200 Personnel Services - Employee Benefits	759,275
300 Purchased Professional and Technical Services	230,277
400 Purchased Property Services	25,000
500 Other Purchased Services	48,760
600 Supplies	456,617
700 Property	8,100
800 Other Objects	3,300
Total Support Services - Instructional Staff	**$2,462,639**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,217,604
200 Personnel Services - Employee Benefits	761,131
300 Purchased Professional and Technical Services	109,408
500 Other Purchased Services	65,574
600 Supplies	59,002
800 Other Objects	41,450
Total Support Services - Administration	**$2,254,169**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	289,576
200 Personnel Services - Employee Benefits	156,367
300 Purchased Professional and Technical Services	117,331
500 Other Purchased Services	150
600 Supplies	25,400
Total Support Services - Pupil Health	**$588,824**
2500 Support Services - Business	
100 Personnel Services - Salaries	266,671
200 Personnel Services - Employee Benefits	162,585
300 Purchased Professional and Technical Services	37,997
400 Purchased Property Services	9,558
500 Other Purchased Services	1,700
600 Supplies	7,427
800 Other Objects	400
Total Support Services - Business	**$486,338**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	810,684
200 Personnel Services - Employee Benefits	606,749
300 Purchased Professional and Technical Services	32,492
400 Purchased Property Services	688,244
500 Other Purchased Services	166,027
600 Supplies	761,365

Description	Amount
700 Property	100,000
800 Other Objects	1,539
Total Operation and Maintenance of Plant Services	**$3,167,100**
2700 Student Transportation Services	
100 Personnel Services - Salaries	114,993
200 Personnel Services - Employee Benefits	80,258
300 Purchased Professional and Technical Services	457
400 Purchased Property Services	6,657
500 Other Purchased Services	1,479,668
600 Supplies	38,948
800 Other Objects	21
Total Student Transportation Services	**$1,721,002**
2800 Support Services - Central	
100 Personnel Services - Salaries	53,899
200 Personnel Services - Employee Benefits	103,067
300 Purchased Professional and Technical Services	23,742
500 Other Purchased Services	250
600 Supplies	12,000
800 Other Objects	400
Total Support Services - Central	**$193,358**
2900 Other Support Services	
500 Other Purchased Services	27,066
Total Other Support Services	**$27,066**
Total Support Services	**$12,101,347**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	425,449
200 Personnel Services - Employee Benefits	205,320
300 Purchased Professional and Technical Services	104,500
400 Purchased Property Services	24,500
500 Other Purchased Services	63,000
600 Supplies	60,966
700 Property	9,990
800 Other Objects	8,000
Total Student Activities	**$901,725**
3300 Community Services	
600 Supplies	2,100
Total Community Services	**$2,100**
Total Operation of Non-Instructional Services	**$903,825**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	622,004
900 Other Uses of Funds	1,825,000

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	**$2,447,004**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	347,000
Total Interfund Transfers - Out	**$347,000**
5900 Budgetary Reserve	
800 Other Objects	184,281
Total Budgetary Reserve	**$184,281**
Total Other Expenditures and Financing Uses	**$2,978,285**
TOTAL EXPENDITURES	**$36,811,151**

Cash and Short-Term Investments	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	7,400,000	6,900,000
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	286,820	314,500
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	520,000
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 Cash and Short-Term Investments	**$8,236,820**	**$7,734,500**

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	**$8,236,820**	**$7,734,500**

Long-Term Indebtedness	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund		
0510 Bonds Payable	26,210,000	24,595,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	174,594	150,000
0540 Accumulated Compensated Absences	484,597	460,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,107,110	5,040,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$31,976,301**	**$30,245,000**
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		
Total Long-Term Indebtedness	**$31,976,301**	**$30,245,000**

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	**$31,976,301**	**$30,245,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	12,577
0820	Restricted Fund Balance	
0830	Committed Fund Balance	3,160,114
0840	Assigned Fund Balance	201,814
0850	Unassigned Fund Balance	2,209,156
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,571,084**
5900	**Budgetary Reserve**	**184,281**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,767,942**