


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

_____
President of the Board - Original Signature Required_____
Date 6/13/2023_____
Secretary of the Board - Original Signature Required_____
Date 06/13/2023_____
Chief School Administrator - Original Signature Required_____
Date 6/13/2023

Pamela Kiley

Contact Person

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Telephone_____
Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$220800000
Ending Unassigned Fund Balance	\$17106080
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

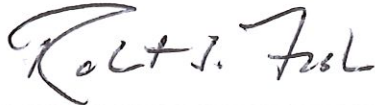
24 PS 6-687(a)(1)

(03/2006)

School District Name : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/13/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unanticipated expenses.
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.	To provide liquidity.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigning for future debt use/Master Facility Plan.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,856,080
0850 Unassigned Fund Balance	15,250,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,106,080</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	141,667,024
7000 Revenue from State Sources	63,586,671
8000 Revenue from Federal Sources	13,746,305
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$219,000,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$243,106,080</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	119,456,923
6112 Interim Real Estate Taxes	1,750,000
6113 Public Utility Realty Taxes	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	12,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,000,000
6500 Earnings on Investments	2,100,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,325,101
6910 Rentals	150,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	210,000
REVENUE FROM LOCAL SOURCES	\$141,667,024
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	32,318,388
7112 Basic Education Funding-Social Security	1,713,864
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	6,844,652
7311 Pupil Transportation Subsidy	4,898,936
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,441,440
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,996,692
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	4,881,598
7505 Ready to Learn Block Grant	1,603,925
7820 State Share of Retirement Contributions	7,617,176
REVENUE FROM STATE SOURCES	\$63,586,671
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,834,739
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	223,705
8516 Title III - Language Instruction for English Learners and Immigrant Students	91,983
8517 Title IV - 21st Century Schools	132,522
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	9,526,603
8751 ARP ESSER Learning Loss	405,886

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8754 ARP ESSER Homeless Children and Youth Funds	60,830
8755 ARP ESSER Emergency Relief for Other Educational Entities	170,037
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,300,000
REVENUE FROM FEDERAL SOURCES	\$13,746,305
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	219,000,000

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$119,456,923	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,881,598</u>	
Total Approx. Tax Revenue:	\$124,338,521	
Approx. Tax Levy for Tax Rate Calculation:	\$130,625,727	
	Chester	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$3,019,198,985	\$3,019,198,985
b. Real Estate Mills	41.2190	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$4,668,312,823	\$4,668,312,823
d. Assessed Value	\$3,123,597,570	\$3,123,597,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$124,448,363	\$124,448,363
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$124,448,363	\$124,448,363
(f Total * g)		
i. Base Mills Subject to Index	41.2190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$130,625,727	\$130,625,727
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	41.8190	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$130,625,727	\$130,625,727
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$125,744,129
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$119,456,923
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$119,456,923	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,881,598</u>	
Total Approx. Tax Revenue:	\$124,338,521	
Approx. Tax Levy for Tax Rate Calculation:	\$130,625,727	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.4036	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$135,575,379	\$135,575,379
IV. 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		
V. Assessed Value Exclusion per Homestead	\$7,850.14	
Number of Homestead/Farmstead Properties	14870	14870
Median Assessed Value of Homestead Properties		\$123,585

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$119,456,923
Amount of Tax Relief for Homestead Exclusions	<u>\$4,881,598</u>
Total Approx. Tax Revenue:	\$124,338,521
Approx. Tax Levy for Tax Rate Calculation:	\$130,625,727
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,881,598	Lowering RE Tax Rate	\$0	\$4,881,598
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$4,881,598

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 124151902 Coatesville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Chester	3,123,597,570	41.8190	130,625,727			95.00000%	
Totals:	3,123,597,570		130,625,727	-	4,881,598 =	125,744,129 X	95.00000% = 119,456,923
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
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			\$0.00	\$0.00	0	0
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	80,000	80,000
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						80,000	80,000
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%	10,400,000	10,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,800,000	1,800,000
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
Total Current Act 511 Taxes – Proportional Assessments						12,200,000	12,200,000
Total Act 511, Current Taxes							12,280,000
Act 511 Tax Limit -->				4,668,312,823 X	12	56,019,754	
				Market Value	Mills	(511 Limit)	

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>									
	Chester	41.2190	41.8190	1.46%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,913,371
1200 Special Programs - Elementary / Secondary	64,210,179
1300 Vocational Education	3,470,880
1400 Other Instructional Programs - Elementary / Secondary	32,993
1500 Nonpublic School Programs	81,889
Total Instruction	\$147,709,312
2000 Support Services	
2100 Support Services - Students	4,792,288
2200 Support Services - Instructional Staff	5,176,479
2300 Support Services - Administration	8,056,603
2400 Support Services - Pupil Health	1,175,546
2500 Support Services - Business	1,461,746
2600 Operation and Maintenance of Plant Services	9,597,511
2700 Student Transportation Services	10,991,822
2800 Support Services - Central	3,668,100
2900 Other Support Services	147,445
Total Support Services	\$45,067,540
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,843,702
3300 Community Services	211,970
Total Operation of Non-Instructional Services	\$2,055,672
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,509,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,509,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,584,918
5900 Budgetary Reserve	2,873,558
Total Other Expenditures and Financing Uses	\$21,458,476
Total Estimated Expenditures and Other Financing Uses	\$220,800,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,389,225
200 Personnel Services - Employee Benefits	15,678,180
300 Purchased Professional and Technical Services	1,129,021
400 Purchased Property Services	8,100
500 Other Purchased Services	35,179,040
600 Supplies	2,427,074
700 Property	72,011
800 Other Objects	30,720
Total Regular Programs - Elementary / Secondary	\$79,913,371
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,998,086
200 Personnel Services - Employee Benefits	4,134,192
300 Purchased Professional and Technical Services	17,975,101
500 Other Purchased Services	35,896,500
600 Supplies	206,300
Total Special Programs - Elementary / Secondary	\$64,210,179
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	150,857
200 Personnel Services - Employee Benefits	87,201
400 Purchased Property Services	600
500 Other Purchased Services	3,198,020
600 Supplies	34,202
Total Vocational Education	\$3,470,880
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,913
200 Personnel Services - Employee Benefits	11,080
Total Other Instructional Programs - Elementary / Secondary	\$32,993
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	72,393
600 Supplies	9,496
Total Nonpublic School Programs	\$81,889
Total Instruction	\$147,709,312
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,629,775
200 Personnel Services - Employee Benefits	1,889,613
300 Purchased Professional and Technical Services	199,000
500 Other Purchased Services	2,500
600 Supplies	35,400
800 Other Objects	36,000
Total Support Services - Students	\$4,792,288

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,030,764
200 Personnel Services - Employee Benefits	1,523,335
300 Purchased Professional and Technical Services	276,303
500 Other Purchased Services	2,000
600 Supplies	1,339,077
800 Other Objects	5,000
Total Support Services - Instructional Staff	\$5,176,479
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,633,101
200 Personnel Services - Employee Benefits	2,326,851
300 Purchased Professional and Technical Services	1,257,650
400 Purchased Property Services	142,242
500 Other Purchased Services	82,950
600 Supplies	130,073
800 Other Objects	483,736
Total Support Services - Administration	\$8,056,603
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	596,144
200 Personnel Services - Employee Benefits	394,468
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	3,650
600 Supplies	31,284
Total Support Services - Pupil Health	\$1,175,546
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	707,756
200 Personnel Services - Employee Benefits	465,490
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	31,000
600 Supplies	40,000
800 Other Objects	157,500
Total Support Services - Business	\$1,461,746
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,160,720
200 Personnel Services - Employee Benefits	1,649,602
300 Purchased Professional and Technical Services	111,450
400 Purchased Property Services	2,619,150
500 Other Purchased Services	796,300
600 Supplies	2,203,964
700 Property	31,200
800 Other Objects	25,125
Total Operation and Maintenance of Plant Services	\$9,597,511
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	65,172
200 Personnel Services - Employee Benefits	52,125

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Description	Amount
300 Purchased Professional and Technical Services	236,525
500 Other Purchased Services	10,627,000
600 Supplies	10,500
800 Other Objects	500
Total Student Transportation Services	\$10,991,822
2800 Support Services - Central	
100 Personnel Services - Salaries	435,161
200 Personnel Services - Employee Benefits	326,635
300 Purchased Professional and Technical Services	534,395
400 Purchased Property Services	687,959
500 Other Purchased Services	338,518
600 Supplies	602,487
700 Property	739,000
800 Other Objects	3,945
Total Support Services - Central	\$3,668,100
2900 Other Support Services	
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	47,445
Total Other Support Services	\$147,445
Total Support Services	\$45,067,540
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	944,960
200 Personnel Services - Employee Benefits	438,942
300 Purchased Professional and Technical Services	155,700
400 Purchased Property Services	27,818
500 Other Purchased Services	116,600
600 Supplies	127,738
700 Property	7,494
800 Other Objects	24,450
Total Student Activities	\$1,843,702
3300 Community Services	
100 Personnel Services - Salaries	43,282
200 Personnel Services - Employee Benefits	29,613
500 Other Purchased Services	53,702
600 Supplies	85,373
Total Community Services	\$211,970
Total Operation of Non-Instructional Services	\$2,055,672
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	4,509,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,509,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,509,000

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Description	Amount
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,446,519
900 Other Uses of Funds	14,138,399
Total Debt Service / Other Expenditures and Financing Uses	\$18,584,918
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,873,558
Total Budgetary Reserve	\$2,873,558
Total Other Expenditures and Financing Uses	\$21,458,476
TOTAL EXPENDITURES	\$220,800,000

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,500,000	6,000,000
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	775,000	775,000
Other Capital Projects Fund	12,250,000	11,750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,200,000	2,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	164,000	164,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,049,000	\$21,049,000

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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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$24,049,000	\$21,049,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	178,995,117	163,219,141
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,167,718	1,167,718
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,489,428	11,489,428
0599 Other Noncurrent Liabilities		
Total General Fund	\$191,652,263	\$175,876,287
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	85,975	85,975
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	195,576	195,576
0599 Other Noncurrent Liabilities	2,810,000	2,810,000
Total Food Service / Cafeteria Operations Fund	\$3,091,551	\$3,091,551
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>
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	\$194,743,814	\$178,967,838

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$194,743,814	\$178,967,838

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,200,000
0850 Unassigned Fund Balance	17,106,080
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,306,080
5900 Budgetary Reserve	2,873,558
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,179,638