

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Daniel Boone Area SD	<b>COUNTY :</b> Berks	<b>AUN :</b> 114061503
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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	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

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

Total Budgeted Expenditures	\$69897254
Ending Unassigned Fund Balance	\$-135552
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.19%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6-13-23
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DUE DATE: AUGUST 15, 2023

## FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/13/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/13/2023  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/13/2023  
\_\_\_\_\_  
DateChristian Lellig  
\_\_\_\_\_  
Contact Person(610)582-6140  
\_\_\_\_\_  
TelephoneExtn :1163  
\_\_\_\_\_  
ExtensionChristian.ellig@dboone.org  
\_\_\_\_\_  
Email Address

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Daniel Boone Area SD	County : Berks	AUN Number : 114061503
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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 6/18/2023
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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>
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.	PDE-2028 Ending Fund Balance reflects no tax increases for FY23-24 that is causing a negative amount fund balance amount of \$135,552. This balance is offset by our Assigned Fund balance of \$3.85 million.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	140,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,000,000	
0850 Unassigned Fund Balance	3,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	40,582,247	
7000 Revenue from State Sources	21,161,631	
8000 Revenue from Federal Sources	2,017,824	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$63,761,702</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$69,761,702</u>

LEA : 114061503 Daniel Boone Area SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	35,088,260
6112 Interim Real Estate Taxes	88,900
6113 Public Utility Realty Taxes	37,000
6114 Payments in Lieu of Current Taxes - State / Local	61,135
6120 Current Per Capita Taxes, Section 679	64,000
6140 Current Act 511 Taxes - Flat Rate Assessments	64,000
6150 Current Act 511 Taxes - Proportional Assessments	3,543,097
6400 Delinquencies on Taxes Levied / Assessed by the LEA	561,600
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	73,480
6800 Revenues from Intermediary Sources / Pass-Through Funds	572,500
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	111,150
6940 Tuition from Patrons	26,600
6990 Refunds and Other Miscellaneous Revenue	40,525
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$40,582,247</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,176,150
7112 Basic Education Funding-Social Security	1,065,611
7160 Tuition for Orphans Subsidy	50,500
7271 Special Education funds for School-Aged Pupils	2,008,496
7311 Pupil Transportation Subsidy	1,245,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	564,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,478,754
7505 Ready to Learn Block Grant	489,146
7521 Continuity of Education and Equity Grants	120,000
7820 State Share of Retirement Contributions	4,768,217
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,161,631</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	542,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,441,824
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,017,824</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>63,761,702</b>

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,088,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,478,754</u>	
Total Approx. Tax Revenue:	\$36,567,014	
Approx. Tax Levy for Tax Rate Calculation:	\$37,652,218	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$1,139,795,400	\$1,139,795,400
b. Real Estate Mills	32.5460	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,563,048,205	\$1,563,048,205
d. Assessed Value	\$1,156,892,331	\$1,156,892,331
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$37,095,781	\$37,095,781
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$37,095,781	\$37,095,781
(f Total * g)		
i. Base Mills Subject to Index	32.5460	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$37,652,218	\$37,652,218
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	32.5460	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,652,218	\$37,652,218
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,173,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,088,260
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,088,260	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,478,754</u>	
Total Approx. Tax Revenue:	\$36,567,014	
Approx. Tax Levy for Tax Rate Calculation:	\$37,652,218	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.2709	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,647,741	\$39,647,741
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	\$9,619.00	
Number of Homestead/Farmstead Properties	4695	4695
Median Assessed Value of Homestead Properties		\$130,500

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,088,260
Amount of Tax Relief for Homestead Exclusions	<u>\$1,478,754</u>
Total Approx. Tax Revenue:	\$36,567,014
Approx. Tax Levy for Tax Rate Calculation:	\$37,652,218
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,478,754	Lowering RE Tax Rate	\$0	\$1,478,754
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,478,754

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Berks	1,156,892,331	32.5460	37,652,218				97.00000%		
<b>Totals:</b>	<b>1,156,892,331</b>		<b>37,652,218</b>	-	1,478,754	=	36,173,464	X	97.00000% = 35,088,260
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					64,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		64,000		64,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>64,000</b>		<b>64,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		3,138,097		3,138,097
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		405,000		405,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>3,543,097</b>		<b>3,543,097</b>
<b>Total Act 511, Current Taxes</b>									<b>3,607,097</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,563,048,205</b>	<b>X</b>	<b>12</b>		<b>18,756,578</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>									
	Berks	32.5460	32.5460	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita 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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,906,244
1200 Special Programs - Elementary / Secondary	11,346,574
1300 Vocational Education	1,269,100
1400 Other Instructional Programs - Elementary / Secondary	176,264
1500 Nonpublic School Programs	38,400
<b>Total Instruction</b>	<b>\$40,736,582</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,828,686
2200 Support Services - Instructional Staff	4,539,183
2300 Support Services - Administration	3,435,270
2400 Support Services - Pupil Health	591,475
2500 Support Services - Business	750,550
2600 Operation and Maintenance of Plant Services	5,053,980
2700 Student Transportation Services	4,434,363
2800 Support Services - Central	147,820
2900 Other Support Services	40,000
<b>Total Support Services</b>	<b>\$20,821,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,511,057
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,511,057</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,028,288
5200 Interfund Transfers - Out	800,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,828,288</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,897,254</b>

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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	14,440,640
200 Personnel Services - Employee Benefits	10,094,386
300 Purchased Professional and Technical Services	251,850
400 Purchased Property Services	139,020
500 Other Purchased Services	1,991,669
600 Supplies	953,534
800 Other Objects	35,145
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,906,244</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,779,570
200 Personnel Services - Employee Benefits	2,665,939
300 Purchased Professional and Technical Services	470,600
500 Other Purchased Services	3,348,215
600 Supplies	82,150
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,346,574</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	130,000
200 Personnel Services - Employee Benefits	108,900
500 Other Purchased Services	1,020,000
600 Supplies	10,200
<b>Total Vocational Education</b>	<b>\$1,269,100</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	117,500
200 Personnel Services - Employee Benefits	55,264
500 Other Purchased Services	3,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$176,264</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	9,300
600 Supplies	14,100
700 Property	15,000
<b>Total Nonpublic School Programs</b>	<b>\$38,400</b>
<b>Total Instruction</b>	<b>\$40,736,582</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,086,550
200 Personnel Services - Employee Benefits	695,745
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	11,900
600 Supplies	24,791
800 Other Objects	700

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,828,686</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,020,825
200 Personnel Services - Employee Benefits	782,216
300 Purchased Professional and Technical Services	1,197,675
400 Purchased Property Services	634,000
500 Other Purchased Services	109,500
600 Supplies	565,967
700 Property	225,750
800 Other Objects	3,250
<b>Total Support Services - Instructional Staff</b>	<b>\$4,539,183</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,615,135
200 Personnel Services - Employee Benefits	1,017,635
300 Purchased Professional and Technical Services	310,000
500 Other Purchased Services	109,280
600 Supplies	32,120
800 Other Objects	351,100
<b>Total Support Services - Administration</b>	<b>\$3,435,270</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	360,310
200 Personnel Services - Employee Benefits	225,115
400 Purchased Property Services	300
500 Other Purchased Services	450
600 Supplies	5,300
<b>Total Support Services - Pupil Health</b>	<b>\$591,475</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	436,000
200 Personnel Services - Employee Benefits	214,650
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	44,700
800 Other Objects	13,200
<b>Total Support Services - Business</b>	<b>\$750,550</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	305,800
200 Personnel Services - Employee Benefits	133,925
300 Purchased Professional and Technical Services	252,950
400 Purchased Property Services	3,492,180
500 Other Purchased Services	113,175
600 Supplies	727,200
700 Property	20,000
800 Other Objects	8,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,053,980</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	75,000
200 Personnel Services - Employee Benefits	53,290
500 Other Purchased Services	4,279,973
600 Supplies	26,000
800 Other Objects	100
<b>Total Student Transportation Services</b>	<b>\$4,434,363</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	30,320
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	500
500 Other Purchased Services	7,000
<b>Total Support Services - Central</b>	<b>\$147,820</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	40,000
<b>Total Other Support Services</b>	<b>\$40,000</b>
<b>Total Support Services</b>	<b>\$20,821,327</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	655,630
200 Personnel Services - Employee Benefits	333,020
300 Purchased Professional and Technical Services	118,094
400 Purchased Property Services	170,260
500 Other Purchased Services	32,403
600 Supplies	119,550
800 Other Objects	82,100
<b>Total Student Activities</b>	<b>\$1,511,057</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,511,057</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,328,288
900 Other Uses of Funds	3,700,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,028,288</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	800,000
<b>Total Interfund Transfers - Out</b>	<b>\$800,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,828,288</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,897,254</b>



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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,000,000	3,000,000
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	6,200,000	6,200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	300,000	300,000
Permanent Fund	79,000	79,000
Total Cash and Short-Term Investments	\$9,679,000	\$9,679,000

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	\$9,679,000	\$9,679,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<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>		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
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	5,100,000	5,100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	300,000
Other Agency Fund		
Permanent Fund	79,000	79,000
Total Short-Term Payables	\$10,579,000	\$10,579,000
TOTAL INDEBTEDNESS	\$10,579,000	\$10,579,000



Account Description	Amounts
0810 Nonspendable Fund Balance	140,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(135,552)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$135,552)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,448