


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/26/2023

President of the Board - Original Signature Required



Date

6/20/2023

Secretary of the Board - Original Signature Required

6/21/2023

Date

Chief School Administrator - Original Signature Required

Date

6/21/23

Brian Feick

(610)779-0700

Ext'n :

Contact Person

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 : Exeter Township SD	COUNTY : Berks	AUN : 114062003
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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	\$83400462
Ending Unassigned Fund Balance	\$5268191
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.31%

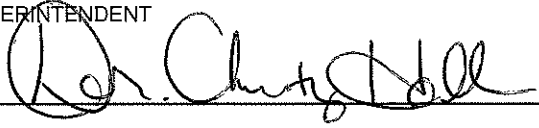
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

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 : Exeter Township SD	County : Berks	AUN Number : 114062003
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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 5/15/2023
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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.	unassigned is 6.2% which is under 8% max
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	committed for accounts payable
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	assigned for future budget deficits and obligations

<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	13,928	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,321,821	
0840 Assigned Fund Balance	9,895,402	
0850 Unassigned Fund Balance	5,224,389	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,441,612</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	56,069,236	
7000 Revenue from State Sources	25,470,349	
8000 Revenue from Federal Sources	2,010,488	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$83,570,073</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$101,011,685</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,769,575
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	51,000
6120 Current Per Capita Taxes, Section 679	63,000
6140 Current Act 511 Taxes - Flat Rate Assessments	146,000
6150 Current Act 511 Taxes - Proportional Assessments	5,735,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	45,400
6500 Earnings on Investments	1,100,000
6700 Revenues from LEA Activities	205,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	812,261
6910 Rentals	35,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	46,000
REVENUE FROM LOCAL SOURCES	\$56,069,236
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,620,338
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,848,306
7311 Pupil Transportation Subsidy	1,057,090
7312 Nonpublic and Charter School Pupil Transportation Subsidy	92,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	683,310
7330 Health Services (Medical, Dental, Nurse, Act 25)	73,000
7340 State Property Tax Reduction Allocation	1,684,134
7360 Safe Schools	158,961
7505 Ready to Learn Block Grant	542,921
7820 State Share of Retirement Contributions	6,410,289
REVENUE FROM STATE SOURCES	\$25,470,349
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	551,499
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,602
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,994
8517 Title IV - 21st Century Schools	34,393

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 114062003 Exeter Township SD		
Printed 6/28/2023 8:14:19 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	110,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000	
REVENUE FROM FEDERAL SOURCES	\$2,010,488	
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets	20,000	
OTHER FINANCING SOURCES	\$20,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	83,570,073	

Act 1 Index (current): 5.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$47,769,575	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,684,134</u>	
Total Approx. Tax Revenue:		\$49,453,709	
Approx. Tax Levy for Tax Rate Calculation:		\$49,838,948	
		Berks	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$1,435,245,700	\$1,435,245,700
b. Real Estate Mills		34.7098	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$1,865,262,141	\$1,865,262,141
d. Assessed Value		\$1,435,875,400	\$1,435,875,400
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$49,817,091	\$49,817,091
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$49,817,091	\$49,817,091
(f Total * g)			
i. Base Mills Subject to Index		34.7098	
(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		99.20000%	99.20000%
k. Tax Levy Needed		\$49,838,948	\$49,838,948
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		34.7098	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$49,838,948	\$49,838,948
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$48,154,814
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$47,769,575
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,769,575	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,684,134</u>	
Total Approx. Tax Revenue:	\$49,453,709	
Approx. Tax Levy for Tax Rate Calculation:	\$49,838,948	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.5841	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,530,209	\$52,530,209
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	\$7,473.00	
Number of Homestead/Farmstead Properties	6493	6493
Median Assessed Value of Homestead Properties		\$108,700

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,769,575
Amount of Tax Relief for Homestead Exclusions	<u>\$1,684,134</u>
Total Approx. Tax Revenue:	\$49,453,709
Approx. Tax Levy for Tax Rate Calculation:	\$49,838,948

	Berks	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,684,134	Lowering RE Tax Rate \$0 \$1,684,134
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,684,134

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114062003 Exeter Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/28/2023 8:14:24 AM				Page - 1 of 1			
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	1,435,875,400	34.7098	49,838,948			99.20000%	
Totals:	1,435,875,400		49,838,948	- 1,684,134 =	48,154,814 X	99.20000%	= 47,769,575
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	63,000		
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	63,000	63,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	83,000	83,000
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						146,000	146,000
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%	4,527,000	4,527,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000
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			0.0500	0.000	558,000	558,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						5,735,000	5,735,000
Total Act 511, Current Taxes							5,881,000
Act 511 Tax Limit -->				1,865,262,141 X	12	22,383,146	
				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>									
	Berks	34.7098	34.7098	0.00%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	0.0500	0.0500	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,271,459
1200 Special Programs - Elementary / Secondary	15,022,800
1300 Vocational Education	1,317,120
1400 Other Instructional Programs - Elementary / Secondary	15,000
Total Instruction	\$50,626,379
2000 Support Services	
2100 Support Services - Students	3,139,354
2200 Support Services - Instructional Staff	2,655,202
2300 Support Services - Administration	4,418,688
2400 Support Services - Pupil Health	927,233
2500 Support Services - Business	756,133
2600 Operation and Maintenance of Plant Services	7,411,851
2700 Student Transportation Services	2,982,846
2800 Support Services - Central	1,954,619
2900 Other Support Services	49,861
Total Support Services	\$24,295,787
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,889,880
Total Operation of Non-Instructional Services	\$1,889,880
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,148,416
Total Other Expenditures and Financing Uses	\$6,148,416
Total Estimated Expenditures and Other Financing Uses	\$83,400,462

LEA : 114062003 Exeter Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,861,951
200 Personnel Services - Employee Benefits	12,231,306
300 Purchased Professional and Technical Services	37,635
400 Purchased Property Services	211,880
500 Other Purchased Services	806,100
600 Supplies	1,519,887
700 Property	601,700
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$34,271,459
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,398,373
200 Personnel Services - Employee Benefits	4,747,769
300 Purchased Professional and Technical Services	2,111,900
400 Purchased Property Services	2,000
500 Other Purchased Services	2,583,320
600 Supplies	179,438
Total Special Programs - Elementary / Secondary	\$15,022,800
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	141,162
200 Personnel Services - Employee Benefits	25,172
500 Other Purchased Services	1,147,109
600 Supplies	3,677
Total Vocational Education	\$1,317,120
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	\$15,000
Total Instruction	\$50,626,379
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,792,737
200 Personnel Services - Employee Benefits	1,196,095
300 Purchased Professional and Technical Services	115,500
500 Other Purchased Services	500
600 Supplies	34,522
Total Support Services - Students	\$3,139,354
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,260,472
200 Personnel Services - Employee Benefits	966,145
300 Purchased Professional and Technical Services	26,100
400 Purchased Property Services	4,250
500 Other Purchased Services	12,350
600 Supplies	313,385

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Description	Amount
700 Property	72,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,655,202
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,212,904
200 Personnel Services - Employee Benefits	1,578,339
300 Purchased Professional and Technical Services	442,259
400 Purchased Property Services	200
500 Other Purchased Services	49,416
600 Supplies	44,100
700 Property	4,000
800 Other Objects	87,470
Total Support Services - Administration	\$4,418,688
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	513,803
200 Personnel Services - Employee Benefits	379,030
300 Purchased Professional and Technical Services	24,400
500 Other Purchased Services	10,000
Total Support Services - Pupil Health	\$927,233
2500 Support Services - Business	
100 Personnel Services - Salaries	407,490
200 Personnel Services - Employee Benefits	293,043
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	9,500
500 Other Purchased Services	10,800
600 Supplies	12,000
800 Other Objects	5,800
Total Support Services - Business	\$756,133
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,084,378
200 Personnel Services - Employee Benefits	1,964,298
300 Purchased Professional and Technical Services	29,292
400 Purchased Property Services	1,072,828
500 Other Purchased Services	248,012
600 Supplies	1,710,810
700 Property	302,233
Total Operation and Maintenance of Plant Services	\$7,411,851
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,267,301
200 Personnel Services - Employee Benefits	785,016
300 Purchased Professional and Technical Services	4,875
400 Purchased Property Services	89,900
500 Other Purchased Services	370,489
600 Supplies	461,300
700 Property	3,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	965
Total Student Transportation Services	\$2,982,846
2800 Support Services - Central	
100 Personnel Services - Salaries	773,127
200 Personnel Services - Employee Benefits	593,978
300 Purchased Professional and Technical Services	91,180
400 Purchased Property Services	30,700
500 Other Purchased Services	75,200
600 Supplies	356,734
700 Property	22,500
800 Other Objects	11,200
Total Support Services - Central	\$1,954,619
2900 Other Support Services	
500 Other Purchased Services	49,861
Total Other Support Services	\$49,861
Total Support Services	\$24,295,787
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	918,317
200 Personnel Services - Employee Benefits	479,083
300 Purchased Professional and Technical Services	83,250
400 Purchased Property Services	35,700
500 Other Purchased Services	56,730
600 Supplies	153,800
700 Property	114,000
800 Other Objects	49,000
Total Student Activities	\$1,889,880
Total Operation of Non-Instructional Services	\$1,889,880
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
Total Facilities Acquisition, Construction and Improvement Services	\$440,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,863,416
900 Other Uses of Funds	4,285,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,148,416
Total Other Expenditures and Financing Uses	\$6,148,416
TOTAL EXPENDITURES	\$83,400,462

LEA : 114062003 Exeter Township SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,500,000	10,000,000
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	1,600,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	250,000
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	\$12,400,000	\$10,750,000

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	\$12,400,000	\$10,750,000

LEA : 114062003 Exeter Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	56,859,671	73,000,000
0520 Extended-Term Financing Agreements Payable	92,087	
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,145,000	2,145,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,100,000	9,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$68,196,758	\$84,245,000
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		

<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		
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		

<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	\$68,196,758	\$84,245,000

<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	\$68,196,758	\$84,245,000

Account Description	Amounts
0810 Nonspendable Fund Balance	13,928
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,321,821
0840 Assigned Fund Balance	10,021,211
0850 Unassigned Fund Balance	5,268,191
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,611,223
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,625,151