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# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval	
O Date of Adoption of the General Fund Budget:	
	5/22/23
President of the Board - Original Signature Required	Date
Nathlen S. W. Mais	5/22/23
Secretary of the Board - Original Signature Required	Date
and	5-/22 /2023
Chief School Administrator - Original Signature Required	Date
Anne M Rohricht	(610)630-5006 Extn :
Contact Person	Telephone Extension
arohricht@nasd.k12.pa.us	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Norristown Area SD	Montgomery	123465602

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

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

Total Budgeted Expenditures	:	\$191353500
Ending Unassigned Fund Balance		\$10672134
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures		5.57%
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	x
	No	

Yes No

X

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

SIGNATURE OF SUPERINTENDENT	DATE
anny )-	5/22/2023

DUE DATE: AUGUST 15, 2023

				iat ient				
		AUN Number :	123465602	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.		plete.	#/10/2023	
				ch school distring the uniform		ırate and com	DATE	
24 PS 6-687(a)(1)		County :	Montgomery	nt of the board of school directors of eac made available for public inspection usi	×	(hereby certify that the above information is accurate and complete.		
	(	me :	Q	Section 687(a)(1) of the School Code requires the presider the proposed budget was prepared, presented and will be of Education.		C (Dereby cert	SHOPL BOARD	IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET
	(03/2006)	School District Name :	Norristown Area SD	Section 687(a)(1) of the proposed budg of Education.		C	SIGNATURE OF SCHOOL BOARD	V DUE DATE:

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

LEA : 123465602 Norristown Area SD

8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

# **Justification**

NASD plans to maintain a minimal fund balance

NASD plans to assign a portion of our fund balance

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ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	3,090,328
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	29,000,000
0850 Unassigned Fund Balance	10,679,184
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$39,679,184</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	118,858,546
7000 Revenue from State Sources	53,639,904
8000 Revenue from Federal Sources	13,848,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$186.346.450</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$226,025,634

# Amount

6111 Current Real Estate Taxes	102,000,046
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	111,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	90,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	9,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,905,000
6500 Earnings on Investments	850,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	70,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	32,500
REVENUE FROM LOCAL SOURCES	\$118,858,546
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,500,000
7112 Basic Education Funding-Social Security	2,200,000
7160 Tuition for Orphans Subsidy	300,000
7271 Special Education funds for School-Aged Pupils	6,600,000
7311 Pupil Transportation Subsidy	2,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	3,462,904
7360 Safe Schools	440,000
7505 Ready to Learn Block Grant	787,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	12,300,000
REVENUE FROM STATE SOURCES	\$53,639,904
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	1,600,000
8513 IDEA, Section 619	8,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,500,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	320,000

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Amount

# **REVENUE FROM FEDERAL SOURCES**

8516 Title III - Language Instruction for English Learners and Immigrant Students	200,000
8517 Title IV - 21st Century Schools	1,800,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	710,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,000,000
8751 ARP ESSER Learning Loss	150,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$13,848,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	186,346,450

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Real Estate Tax Rate (RETR) Report

	Index (current): 5.3%	Rate	
Calcu	Ilation Method:	Nate	
Appr	ox. Tax Revenue from RE Taxes:	\$102,000,046	
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$3,462,904</u>	
Total	Approx. Tax Revenue:	\$105,462,950	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$109,771,200	
		Montgomery	Total
	2022-23 Data		
	a. Assessed Value	\$2,800,000,000	\$2,800,000,000
	b. Real Estate Mills	39.2040	
I. <sup>2</sup>	2023-24 Data		
	c. 2021 STEB Market Value	\$4,379,015,923	\$4,379,015,923
	d. Assessed Value	\$2,800,000,000	\$2,800,000,000
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	\$109,771,200	\$109,771,200
	(a * b)		
:	2023-24 Calculations		
١١.	g. Percent of Total Market Value	100.00000%	100.00000%
п.	h. Rebalanced 2022-23 Tax Levy	\$109,771,200	\$109,771,200
	(f Total * g)		
	i. Base Mills Subject to Index	39.2040	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.94740%	95.94740%
	k. Tax Levy Needed	\$109,771,200	\$109,771,200
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	39.2040	
Ш.	(k / d * 1000)		
	m. Tax Levy Generated by Mills	\$109,771,200	\$109,771,200
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$106,308,296
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		\$102,000,046
	(n * Est. Pct. Collection)		Page 8

2023	-2024 Final General Fund Budget		
-	: <b>123465602</b> Norristown Area SD ed 5/25/2023 4:17:56 PM		Multi-County Re
	Index (current): 5.3% lation Method:	Rate	
Amou Total	ox. Tax Revenue from RE Taxes: Int of Tax Relief for Homestead Exclusions Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$102,000,046 <u>\$3,462,904</u> \$105,462,950 \$109,771,200 Montgomery	Total
	ndex Maximums		
	p. Maximum Mills Based On Index	41.2818	
	(i * (1 + Index)) q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$115,589,040	\$115,589,040
	s. Millage Rate within Index?	Yes	
	<pre>(If I &gt; p Then No) t. Tax Levy In Excess of Index  (if (m &gt; r), (m - r))</pre>	\$0	\$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Ir	formation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$8,006.00	
۷.	Number of Homestead/Farmstead Properties	11033	11033
	Median Assessed Value of Homestead Properties		\$108,970

# Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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2023-2024 Final General Fund Budget				Real Estate Tax Rate (RETR) Report	
AUN: 123465602 Norristown Area SD			Multi-County Rebalanci	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 5/25/2023 4:17:56 PM					Page - 3 of 3
Act 1 Index (current): 5.3%					ŗ
Calculation Method:	Rate				I
	\$102,000,046				
Approx. Tax Revenue from RE Taxes:					I I I I I I I I I I I I I I I I I I I
Amount of Tax Relief for Homestead Exclusions	<u>\$3,462,904</u>				, , , , , , , , , , , , , , , , , , ,
Total Approx. Tax Revenue:	\$105,462,950				, , , , , , , , , , , , , , , , , , ,
Approx. Tax Levy for Tax Rate Calculation:	\$109,771,200				
	Montgomery		Total		
State Property Tax Reduction Allocation used for: Homester	ad Exclusions	\$3,462,904	Lowering RE Tax Rate	\$0	\$3,462,904
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$3,462,904

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# CODE

6111 <u>Curre</u> i	nt Real Estate Taxes		Amount of Tax I			Net Tax Revenue
County Name	e <u>Taxable Assessed Value</u> <u>Real Estate Mills</u> <u>Tax</u>	Levy Generated by Mills	Homestead Exc	clusions <u>Exclus</u>	Percent Colle	ected Generated By Mills
Montgomery	2,800,000,000 39.2040	109,771,200			95.9	4740%
Totals:	2,800,000,000	109,771,200	- 3	,462,904 =	106,308,296 X 95.9	4740% = 102,000,046
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			90,000
6140	Current Act 511 Taxes – Flat Rate Assessments		<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	90,000	90,000
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 Rat	te	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Ra	ite	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessment	ts	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessm	nents			90,000	90,000
6150	Current Act 511 Taxes - Proportional Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	8,000,000	8,000,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	1,750,000	1,750,000
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 - Percent	tage	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 Assessm	ients	0	0	0	0
	Total Current Act 511 Taxes – Proportional Asse	ssments			9,750,000	9,750,000
	Total Act 511, Current Taxes					9,840,000
		Act 511	Fax Limit>	4,379,015,923	X 12	52,548,191
				Market Value	e Mills	(511 Limit)

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Тах	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n		2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes	·							•	
	Montgomery	39.2040	39.2040	0.00%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
Curre	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
Curre	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

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Description	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	83,299,500
1200 Special Programs - Elementary / Secondary	32,960,000
1300 Vocational Education	4,825,000
1400 Other Instructional Programs - Elementary / Secondary	1,625,000
1500 Nonpublic School Programs	150,000
Total Instruction	\$122,859,500
2000 Support Services	
2100 Support Services - Students	9,092,000
2200 Support Services - Instructional Staff	2,556,000
2300 Support Services - Administration	12,290,000
2400 Support Services - Pupil Health	2,340,000
2500 Support Services - Business	1,126,000
2600 Operation and Maintenance of Plant Services	12,612,000
2700 Student Transportation Services	12,110,000
2800 Support Services - Central	4,229,000
2900 Other Support Services	75,000
Total Support Services	\$56,430,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,755,000
3300 Community Services	748,000
Total Operation of Non-Instructional Services	\$2,503,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,561,000
Total Other Expenditures and Financing Uses	\$9,561,000
Total Estimated Expenditures and Other Financing Uses	\$191,353,500

40,000

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 123465602 Norristown Area SD	
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Description	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	43,075,000
200 Personnel Services - Employee Benefits	27,000,000
300 Purchased Professional and Technical Services	1,600,000
400 Purchased Property Services 500 Other Purchased Services	60,000 8,364,500
600 Supplies	8,364,500 3,200,000
Total Regular Programs - Elementary / Secondary	\$83,299,500
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,200,000
200 Personnel Services - Employee Benefits	7,000,000
300 Purchased Professional and Technical Services 400 Purchased Property Services	4,400,000
500 Other Purchased Services	40,000 11,060,000
600 Supplies	175,000
800 Other Objects	85,000
Total Special Programs - Elementary / Secondary	\$32,960,000
1300 Vocational Education	
100 Personnel Services - Salaries	1,100,000
200 Personnel Services - Employee Benefits 500 Other Purchased Services	630,000 2 080 000
600 Supplies	3,080,000 15,000
Total Vocational Education	\$4,825,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	800,000
200 Personnel Services - Employee Benefits	325,000
300 Purchased Professional and Technical Services 500 Other Purchased Services	250,000
600 Supplies	125,000 125,000
Total Other Instructional Programs - Elementary / Secondary	\$1,625,000
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	125,000
600 Supplies	25,000
Total Nonpublic School Programs	\$150,000
Total Instruction	\$122,859,500
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	4,480,000
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	3,150,000
500 Other Purchased Services	1,420,000 2,000
	2,000

600 Supplies

# LEA : 123465602 Norristown Area SD

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Description	Amount
Total Support Services - Students	\$9,092,000
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,406,000
200 Personnel Services - Employee Benefits	980,000
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	20,000
600 Supplies	50,000
Total Support Services - Instructional Staff	\$2,556,000
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,510,000
200 Personnel Services - Employee Benefits	3,900,000
300 Purchased Professional and Technical Services 500 Other Purchased Services	1,075,000
600 Supplies	275,000
800 Other Objects	390,000 140,000
Total Support Services - Administration	\$12,290,000
2400 Support Services - Pupil Health	÷
100 Personnel Services - Salaries	1,250,000
200 Personnel Services - Employee Benefits	800,000
300 Purchased Professional and Technical Services	200,000
600 Supplies	90,000
Total Support Services - Pupil Health	\$2,340,000
2500 Support Services - Business	
100 Personnel Services - Salaries	600,000
200 Personnel Services - Employee Benefits	360,000
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	5,000
600 Supplies	50,000
800 Other Objects Total Support Services - Business	11,000 <b>\$1,126,000</b>
2600 Operation and Maintenance of Plant Services	φ1,120,000
100 Personnel Services - Salaries	3,795,000
200 Personnel Services - Employee Benefits	2,375.000
300 Purchased Professional and Technical Services	1,096,000
400 Purchased Property Services	2,472,000
500 Other Purchased Services	380,000
600 Supplies	2,465,000
700 Property	25,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$12,612,000
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	922,000
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	623,000
300 Purchased Professional and Technical Services	5,000

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Description	<u>Amount</u>
400 Purchased Property Services	125,000
500 Other Purchased Services	10,000,000
600 Supplies	435,000
Total Student Transportation Services	\$12,110,000
2800 Support Services - Central	
100 Personnel Services - Salaries	1,120,000
200 Personnel Services - Employee Benefits	755,000
300 Purchased Professional and Technical Services	1,100,000
400 Purchased Property Services	660,000
500 Other Purchased Services	40,000
600 Supplies	225,000
700 Property 800 Other Objects	328,000
Total Support Services - Central	1,000 <b>\$4,229,000</b>
2900 Other Support Services	ΨΤ,ΣΣΟ,ΟΟΟ
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$56,430,000
3000 Operation of Non-Instructional Services	Ψ,
3200 Student Activities	
100 Personnel Services - Salaries	635,000
200 Personnel Services - Employee Benefits	280,000
300 Purchased Professional and Technical Services	250,000
400 Purchased Property Services	145,000
500 Other Purchased Services	250,000
600 Supplies	150,000
700 Property	15,000
800 Other Objects	30,000
Total Student Activities	\$1,755,000
3300 Community Services	
100 Personnel Services - Salaries	150,000
200 Personnel Services - Employee Benefits	100,000
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	300,000
600 Supplies 800 Other Objects	20,000
Total Community Services	28,000 <b>\$748,000</b>
Total Operation of Non-Instructional Services	\$2,503,000
5000 Other Expenditures and Financing Uses	

# 5100 Debt Service / Other Expenditures and Financing Uses

2023-2024 Final General Fund Budget

800 Other Objects	-			5,951,000
900 Other Uses of Funds				3,610,000

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 123465602 Norristown Area SD	
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Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$9,561,000
Total Other Expenditures and Financing Uses	\$9,561,000
TOTAL EXPENDITURES	\$191,353,500

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)		
LEA : 123465602 Norristown Area SD				
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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection		
General Fund	40,000,000	35,000,000	l	
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	8,000,000	6,000,000		
Other Capital Projects Fund				
Debt Service Fund				
Food Service / Cafeteria Operations Fund	300,000	300,000		
Child Care Operations Fund				
Other Enterprise Funds				
Internal Service Fund				
Private Purpose Trust Fund				
Investment Trust Fund				
Pension Trust Fund				
Activity Fund	200,000	200,000		
Other Agency Fund				

Total Cash and Short-Term Investments	\$48,500,000	\$41,500,000
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

Permanent Fund

2023-2024 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 123465602 Norristown Area SD		
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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$48,500,000	\$41,500,000

Schedule	Of	Indebtedness	(DFBT)
ochequie	~	muchtcuncaa	

LEA : 123465602	Norristown Area SD

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General Fund       79.00.000       78.00.000 <th>Long-Term Indebtedness</th> <th>06/30/2023 Estimate</th> <th>06/30/2024 Projection</th>	Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
6530       Extended-Tem Financing Agements Payable         6530       Lease and Other Right To Use Obligations       7,800,000       7,500,000         6560       Activuty Lease Obligations       8100,0000       8100,0000       8100,0000         0590       Other Nourrent Liabilities       8102,200,000       \$101,500,000       8101,500,000         Public Purpose (Expendable) True Fund       \$102,200,000       \$101,500,000       \$101,500,000         Public Purpose (Expendable) True Fund       \$102,200,000       \$101,500,000       \$101,500,000         S050       Extended-Tem Financing Agreements Payable       \$500,500,500,500,500,500,500,500,500,500	General Fund		
933 Lease and Other Right To Use Obligations       7,800,000       7,500,000         9559 Authority Lease Obligations       16,000,000       16,000,000         0590 Other Post-Employment Bendits (OPEB)       16,000,000       510 Autoon         0500 Other Post-Employment Bendits (OPEB)       502,800,000       510 Autoon         0501 Dends Payabie       502,800,000       510 Autoon         0502 Extended-Term Financing Agreements Payable       557       557         0503 Lease and Other Right To Use Obligations       557       557         0504 Accumulated Componested Absences       558       558         0505 Autonity Lease Obligations       555       555         0506 Autonity Lease Obligations       555       555         0508 Autonity Lease Obligations       555       555         0509 Other Post-Employment Bendits (OPEB)       555       555         0500 Autonity Lease Obligations       555       555         0501 Brends Payable       555       555       555         0502 Autonity Lease Obligations       555       555       555         0503 Autonity Lease Obligations       555       555       555         0504 Autonitated Compensated Absences       555       555       555       555         0505 Autonity Lease O	0510 Bonds Payable	79,000,000	78,000,000
040 Accumulated Compensated Absences7,800,0007,500,000050 Authority Lease Obligations16,000,00016,000,000050 Other Post-Engloyment Benefits (OPEB)16,000,00016,000,000050 Other Nourment Labilities5102,800,0005101,500,000Public Purpose (Expendable) Trust Fund5102,800,0005101,500,000050 Donds Payable0500 Extended-Term Financing Agreements Payable5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Post-Engloyment Benefits (OPEB)0500 Other Post-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0500 Other Noat-Engloyment Benefits (OPEB)0500 Other Noat-Engloyment Benefits (OPEB)5500 Authority Lease Obligations5500 Authority Lease Obligations0510 Bonds Payable0500 Extended-Term	0520 Extended-Term Financing Agreements Payable		
9650       0hors Plost-Employment Benefits (OPEB)       16,000,000         0500       Ohor Moncrrent Labellots       16,000,000         7tota Ceneral Fund       5102,800,000       \$101,500,000         Public Purpose (Expendable) Trust Fund       5102,800,000       \$101,500,000         0501       Bonds Payable       500       510,500,000       \$101,500,000         0502       Disting Agreements Payable       500       510,500,000       \$101,500,000         0503       Lases and Other Right To Use Obligations       550       510,500,000       \$100,500,000         0503       Ohord Post-Employment Benefits (OPEB)       550       550,500,000       \$100,500,000         0505       Other Koncurrent Labellot Buster       550,500,000       \$100,500,000       \$100,500,000         0505       Other Koncurrent Labellot Buster       550,500,000,000,000,000,000,000,000,000	0530 Lease and Other Right To Use Obligations		
9650       0hors Plost-Employment Benefits (OPEB)       16,000,000         0500       Ohor Moncrrent Labellots       16,000,000         7tota Ceneral Fund       5102,800,000       \$101,500,000         Public Purpose (Expendable) Trust Fund       5102,800,000       \$101,500,000         0501       Bonds Payable       500       510,500,000       \$101,500,000         0502       Disting Agreements Payable       500       510,500,000       \$101,500,000         0503       Lases and Other Right To Use Obligations       550       510,500,000       \$100,500,000         0503       Ohord Post-Employment Benefits (OPEB)       550       550,500,000       \$100,500,000         0505       Other Koncurrent Labellot Buster       550,500,000       \$100,500,000       \$100,500,000         0505       Other Koncurrent Labellot Buster       550,500,000,000,000,000,000,000,000,000			
660         Other Post-Employment Banefits (OPEB)         16,000,000           0599         Other Noncurrent Liabilities         5102,800,000         5101,800,000           Public Purpose (Expendable) Trust Fund         5102,800,000         5102,800,000         5101,800,000           0500         Bonds Payable         5002         StandochTerm Financing Agreements Payable         550           0500         Automitated Compensated Absences         550         StandochTerm Financing Agreements Payable         550           0500         Automitated Compensated Absences         550         StandochTerm Financing Agreements Payable         550           0500         Automitated Compensated Absences         550         550         Automitated Compensated Absences         550           0500         Accumulated Compensated Absences         550         550         550		7,800,000	7,500,000
6939         Other Noncurrent Liabilities         \$102,800,000         \$101,800,000,000         \$101,800,000         \$			
Total General Fund       \$102,800,000       \$101,500,000         Public Purpose (Expendable) Trust Fund		16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund           0610         Bonds Payable           0620         Extended-Term Financing Agreements Payable           0630         Lease and Other Right To Use Obligations           0640         Accumulated Compensated Absences           0650         Standards           0650         Other Noncurrent Labilities <b>Total Public Purpose (Expendable) Trust Fund Other Concurrent Labilities Total Public Purpose (Expendable) Trust Fund Other Comptroll-Approved Special Revenue Funds</b> 0610         Bonds Payable           0620         Extended-Term Financing Agreements Payable           0630         Lease and Other Right To Use Obligations           0640         Accumulated Compensated Absences           0650         Authority Lease Obligations           0640         Accumulated Compensated Absences           0650         Authority Lease Obligations           0660         Other Post-Employment Benefits (OPEB)           0650         Standarde-Term Financing Agreements Funda           0650         Authority Lease Obligations           0650         Other Noncurrent Labilities <b>Total Other Comprole-Approved Special Revenue Funda</b> 0650         ExtendeA			
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)         0570       Puble Puble Purpose (Expendable) True Tund         Other Comptroller-Approved Special Revence Funds		\$102,800,000	\$101,500,000
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 Other Comptroller-Approved Special Revenue Funds</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0590       Other Post-Employment Benefits (OPEB)         0512       Extended-Term Financing Agreements Payable         0512       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term	Public Purpose (Expendable) Trust Fund		
0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Lubilities         Total Public Purpose (Expendable) Trust Fund         Other Comptroller-Approved Special Revenue Funds         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease of Other Right To Use Obligations         0540       Accumulated Compensated Absences         0540       Other Post-Employment Benefits (OPEB)         0540       Other Post-Employment Benefits (OPEB)         0559       Other Noncurrent Lubilities         Total Other Comptroller-Approved Special Revenue Funds         Attotic/ School-Sponsored Extra Curricular Activities Fund         0540       Banded-Term Financing Agreements Payable         0550       Extended-Term Financing Agreements Payable         0550       Extended-Term Financing Agreements Payable	0510 Bonds Payable		
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         0550       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         0540       Accumulated Compensated Absences         0550       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         0531       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compen			
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Other Comptroller-Approved Special Revenue Funds</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations             0540       Authority Lease Obligations             0550       Authority Lease Obligations             0560       Other Post-Employment Benefits (OPEB)         0570       Other Noncurrent Liabilities <b>Total U-tromptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund</b> 0570       Lease and Other Right To Use Obligations         0571       Bonds Payable         05720       Extended-Term Financing Agreements Payable         05730       Lease and Other Right To Use Obligations <tb< td=""><td>0530 Lease and Other Right To Use Obligations</td><td></td><td></td></tb<>	0530 Lease and Other Right To Use Obligations		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Other Comptroller-Approved Special Revenue Funds</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease and Other Right To Use Obligations             0540       Authority Lease Obligations             0550       Authority Lease Obligations             0560       Other Post-Employment Benefits (OPEB)         0570       Other Noncurrent Liabilities <b>Total U-tromptorler-Approved Special Revenue Funds Athletic School-Sponsored Extra Curricular Activities Fund</b> 0570       Kended-Term Financing Agreements Payable         0570       Lease and Other Right To Use Obligations             05710       Bonds Payable         05720       Extended-Term Financing Agreements Payable         05730       Lease and Other Right To Use Obligations             05740       A	0540 Accumulated Compensated Absences		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             Total 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 Other Comptroller-Approved Special Revenue Funds             Athetic / School-Sponsored Extra Curricular Activities Fund             0520       Extended-Term Financing Agreements Payable         0530 </td <td></td> <td></td> <td></td>			
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         0520       Extended-Term Financing Agreements Payable         05210       Bonds Payable         05220       Extended-Term Financing Agreements Payable         05201       Bonds Payable         05202       Extended-Term Financing Agreements Payable         05203       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (O			
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         0550       Other Post-Employment Benefits (OPEB)         0599       Other Comptroller-Approved Special Revenue Funds         Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities			
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         0510       Bonds Payable         0520       Lease and Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Other Right To Use Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Noncurrent Liabilities			
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         0531       Bonds Payable         0540       Accumulated Compensated Absences         0550       Authority Lease obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (OPEB)			
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 Comproler 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         0541       Accumulated Compensated Absences         0552       Authority Lease Obligations         0543       Accumulated Compensated Absences         0554       Authority Lease Obligations         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities			
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         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0569       Other Noncurrent Liabilities			
<ul> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul> 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			
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities         Total Other Comptroller-Approved Special Revenue Funds         Athleti / 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)         0560       Other Noncurrent Liabilities			
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> 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	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
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	0599 Other Noncurrent Liabilities		
<ul> <li>bonds Payable</li> <li>bonds Payable</li></ul>	Total Other Comptroller-Approved Special Revenue Funds		
<ul> <li>6520 Extended-Term Financing Agreements Payable</li> <li>6530 Lease and Other Right To Use Obligations</li> <li>6540 Accumulated Compensated Absences</li> <li>6550 Authority Lease Obligations</li> <li>6560 Other Post-Employment Benefits (OPEB)</li> <li>6599 Other Noncurrent Liabilities</li> </ul>	Athletic / School-Sponsored Extra Curricular Activities Fund		
<ul> <li>0530 Lease and Other Right To Use Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>	0510 Bonds Payable		
<ul> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accurated Compensated Absences		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities			
0599 Other Noncurrent Liabilities			
	0599 Other Noncurrent Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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### 2023-2024 Final General Fund Budget

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### Long-Term Indebtedness

### 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**

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### 2023-2024 Final General Fund Budget

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## Long-Term Indebtedness

# 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**

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### 2023-2024 Final General Fund Budget

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## Long-Term Indebtedness

# **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**

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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	06/20/2022 Estimate	
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	\$102,800,000	\$101,500,000

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# 2023-2024 Final General Fund Budget

# LEA : 123465602 Norristown Area SD

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# Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

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	\$102,800,000	\$101,500,000

2023-2024 Final General Fund Budget	Fund Balance Summary (FBS)
LEA : 123465602 Norristown Area SD	
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,090,328
0820 Restricted Fund Balance	
0830 Committed Fund Balance	

# 5900 Budgetary Reserve

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Ending Fund Balance - Committed, Assigned, and Unassigned

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$37,762,462

24,000,000

10,672,134 **\$34,672,134**