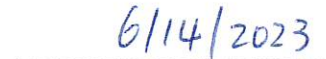
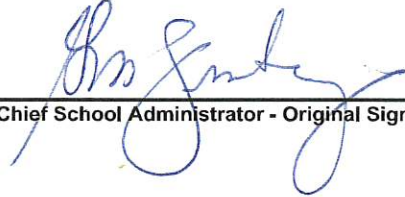


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date

Changming Wang

\_\_\_\_\_  
Contact Person

(610)987-4100

Extn :1132

\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

cwang@ovsdpa.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Oley Valley SD	COUNTY : Berks	AUN : 114066503
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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	\$37984528
Ending Unassigned Fund Balance	\$2482060
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.53%

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

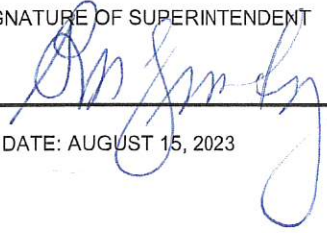
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/23
--	-----------------

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)

<b>School District Name :</b> Oley Valley SD	<b>County :</b> Berks	<b>AUN Number :</b> 114066503
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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.**

<b>SIGNATURE OF SCHOOL-BOARD PRESIDENT</b> 	<b>DATE</b> 5/10/23
---	------------------------

**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.	The general fund has an unassigned fund balance as authorized by the Board of School Directors.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	34,252	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	777,015	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,482,060	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$3,259,075</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	25,494,214	
7000 Revenue from State Sources	11,180,289	
8000 Revenue from Federal Sources	533,010	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$37,207,513</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$40,466,588</u></b>

LEA : 114066503     Oley Valley SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,451,459
6112 Interim Real Estate Taxes	104,948
6113 Public Utility Realty Taxes	22,251
6114 Payments in Lieu of Current Taxes - State / Local	84
6120 Current Per Capita Taxes, Section 679	42,900
6140 Current Act 511 Taxes - Flat Rate Assessments	42,900
6150 Current Act 511 Taxes - Proportional Assessments	2,596,365
6400 Delinquencies on Taxes Levied / Assessed by the LEA	443,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	240,307
6910 Rentals	7,500
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	102,300
6960 Services Provided Other Local Governmental Units / LEAs	7,700
6990 Refunds and Other Miscellaneous Revenue	142,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$25,494,214</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,397,597
7112 Basic Education Funding-Social Security	567,021
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	70,000
7271 Special Education funds for School-Aged Pupils	1,345,632
7311 Pupil Transportation Subsidy	821,745
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	178,228
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,570
7340 State Property Tax Reduction Allocation	784,375
7505 Ready to Learn Block Grant	206,179
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	265,000
7820 State Share of Retirement Contributions	2,487,942
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,180,289</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	368,919
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	84,091

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	80,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$533,010</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>37,207,513</b>

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,451,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$784,375</u>	
Total Approx. Tax Revenue:	\$22,235,834	
Approx. Tax Levy for Tax Rate Calculation:	\$23,013,866	
	Berks	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$757,250,500	\$757,250,500
b. Real Estate Mills	29.5368	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,080,492,952	\$1,080,492,952
d. Assessed Value	\$758,637,200	\$758,637,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$22,366,757	\$22,366,757
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$22,366,757	\$22,366,757
(f Total * g)		
i. Base Mills Subject to Index	29.5368	
(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	96.50000%	96.50000%
k. Tax Levy Needed	\$23,013,866	\$23,013,866
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	30.3358	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,013,866	\$23,013,866
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,229,491
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,451,459
(n * Est. Pct. Collection)		
<hr/>		



Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,451,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$784,375</u>	
Total Approx. Tax Revenue:	\$22,235,834	
Approx. Tax Levy for Tax Rate Calculation:	\$23,013,866	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.9250	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,460,855	\$23,460,855
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	\$7,000.00	
Number of Homestead/Farmstead Properties	3703	3703
Median Assessed Value of Homestead Properties		\$120,000

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,451,459
Amount of Tax Relief for Homestead Exclusions	<u>\$784,375</u>
Total Approx. Tax Revenue:	\$22,235,834
Approx. Tax Levy for Tax Rate Calculation:	\$23,013,866
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$784,375	Lowering RE Tax Rate	\$0	\$784,375
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$784,375

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>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>				<u>Percent Collected</u>		
Berks	758,637,200	30.3358	23,013,866				96.50000%		
<b>Totals:</b>				<b>758,637,200</b>	<b>23,013,866</b>	-	784,375	=	22,229,491 X
							96.50000%	=	21,451,459
				</					

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	29.5368	30.3358	2.71%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	14,871,228
1200 Special Programs - Elementary / Secondary	5,453,502
1300 Vocational Education	902,164
1400 Other Instructional Programs - Elementary / Secondary	135,660
1800 Pre-Kindergarten	126,969
<b>Total Instruction</b>	<b>\$21,489,523</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,744,640
2200 Support Services - Instructional Staff	1,192,371
2300 Support Services - Administration	2,499,925
2400 Support Services - Pupil Health	623,360
2500 Support Services - Business	697,221
2600 Operation and Maintenance of Plant Services	3,277,625
2700 Student Transportation Services	1,954,192
2800 Support Services - Central	636,292
2900 Other Support Services	27,018
<b>Total Support Services</b>	<b>\$12,652,644</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	822,024
3300 Community Services	11,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$833,024</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,884,337
5200 Interfund Transfers - Out	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,009,337</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$37,984,528</b>

LEA : 114066503     Oley Valley SD

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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	8,170,452
200 Personnel Services - Employee Benefits	5,200,904
300 Purchased Professional and Technical Services	190,600
400 Purchased Property Services	326,343
500 Other Purchased Services	450,073
600 Supplies	523,468
700 Property	4,200
800 Other Objects	5,188
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$14,871,228</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,851,736
200 Personnel Services - Employee Benefits	1,321,857
300 Purchased Professional and Technical Services	868,600
500 Other Purchased Services	1,409,619
600 Supplies	1,690
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,453,502</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	147,783
200 Personnel Services - Employee Benefits	96,434
500 Other Purchased Services	646,447
600 Supplies	11,500
<b>Total Vocational Education</b>	<b>\$902,164</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	135,660
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$135,660</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	89,636
200 Personnel Services - Employee Benefits	37,333
<b>Total Pre-Kindergarten</b>	<b>\$126,969</b>
<b>Total Instruction</b>	<b>\$21,489,523</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	657,829
200 Personnel Services - Employee Benefits	464,056
300 Purchased Professional and Technical Services	595,002
400 Purchased Property Services	9,853
500 Other Purchased Services	2,700
600 Supplies	14,900
800 Other Objects	300
<b>Total Support Services - Students</b>	<b>\$1,744,640</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	396,536
200 Personnel Services - Employee Benefits	337,764
300 Purchased Professional and Technical Services	95,700
400 Purchased Property Services	23,500
500 Other Purchased Services	86,700
600 Supplies	223,671
700 Property	25,000
800 Other Objects	3,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,192,371</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,389,928
200 Personnel Services - Employee Benefits	757,227
300 Purchased Professional and Technical Services	185,234
400 Purchased Property Services	16,028
500 Other Purchased Services	50,883
600 Supplies	71,491
800 Other Objects	29,134
<b>Total Support Services - Administration</b>	<b>\$2,499,925</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	323,848
200 Personnel Services - Employee Benefits	153,954
300 Purchased Professional and Technical Services	137,330
400 Purchased Property Services	2,583
500 Other Purchased Services	680
600 Supplies	4,300
800 Other Objects	665
<b>Total Support Services - Pupil Health</b>	<b>\$623,360</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	393,782
200 Personnel Services - Employee Benefits	230,596
300 Purchased Professional and Technical Services	38,600
400 Purchased Property Services	13,000
500 Other Purchased Services	9,319
600 Supplies	8,000
800 Other Objects	3,924
<b>Total Support Services - Business</b>	<b>\$697,221</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	510,576
200 Personnel Services - Employee Benefits	378,350
300 Purchased Professional and Technical Services	681,463
400 Purchased Property Services	533,900
500 Other Purchased Services	174,236
600 Supplies	767,511
700 Property	210,589
800 Other Objects	21,000

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Description	Amount
Total Operation and Maintenance of Plant Services	\$3,277,625
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	123,419
200 Personnel Services - Employee Benefits	84,861
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	7,889
500 Other Purchased Services	1,510,423
600 Supplies	192,475
800 Other Objects	125
Total Student Transportation Services	\$1,954,192
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	340,675
200 Personnel Services - Employee Benefits	238,390
300 Purchased Professional and Technical Services	13,327
500 Other Purchased Services	17,000
600 Supplies	23,500
800 Other Objects	3,400
Total Support Services - Central	\$636,292
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,018
Total Other Support Services	\$27,018
Total   Support Services	\$12,652,644
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	355,710
200 Personnel Services - Employee Benefits	157,883
300 Purchased Professional and Technical Services	118,200
400 Purchased Property Services	34,853
500 Other Purchased Services	61,500
600 Supplies	43,878
800 Other Objects	50,000
Total Student Activities	\$822,024
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	11,000
Total Community Services	\$11,000
Total   Operation of Non-Instructional Services	\$833,024
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	793,962
900 Other Uses of Funds	2,090,375
Total Debt Service / Other Expenditures and Financing Uses	\$2,884,337
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	125,000



<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$125,000
Total Other Expenditures and Financing Uses	\$3,009,337
TOTAL EXPENDITURES	\$37,984,528

LEA : 114066503     Oley Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	953,120	826,850
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	108,000	92,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	98,600	95,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,159,720</b>	<b>\$1,014,350</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,558,000	1,596,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	959,690	854,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,073,100	1,253,000
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	\$4,590,790	\$3,703,000
TOTAL CASH AND INVESTMENTS	\$5,750,510	\$4,717,350

LEA : 114066503     Oley Valley SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	27,702,743	24,828,890
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	445,200	456,300
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,617,000	5,723,500
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,764,943</b>	<b>\$31,008,690</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>		

LEA : 114066503     Oley Valley SD

<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>		

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<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>	<b>\$33,764,943</b>	<b>\$31,008,690</b>



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<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	\$33,764,943	\$31,008,690

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Account Description	Amounts
0810 Nonspendable Fund Balance	34,252
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,482,060
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,482,060
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,516,312