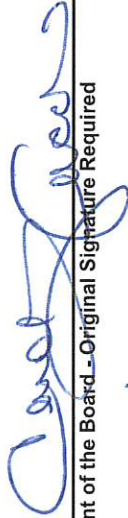


# FINAL GENERAL FUND BUDGET


Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/20/23  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/20/23  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/21/23  
\_\_\_\_\_  
Date

Leslie Frisbie

(610)351-5511

Extn :

Contact Person

Telephone

Extension

frisbie@parklandsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Parkland SD	COUNTY : Lehigh	AUN : 121395103
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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	\$230393549
Ending Unassigned Fund Balance	\$11033412
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.78%

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 6/22/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Parkland SD	County : Lehigh	AUN Number : 121395103
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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 5/16/23
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve consists of unanticipated expenditures the District may incur throughout the year.
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.	District maintains an unassigned fund balance to provide funding for unanticipated expenditures that may occur throughout the year.
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 Fund Balance represents other postemployment benefits/GASB pronouncements, charter school tuition stabilization, healthcare stabilization, revenue stabilization, PSERS stabilization and special education cost stabilization.
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 Fund Balance represents budget appropriations for 2023-2024.

<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	81,439	
0820 Restricted Fund Balance	543,432	
0830 Committed Fund Balance	29,599,827	
0840 Assigned Fund Balance	5,074,177	
0850 Unassigned Fund Balance	8,083,767	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$42,757,771</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	171,274,358	
7000 Revenue from State Sources	44,111,296	
8000 Revenue from Federal Sources	5,533,608	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$220,919,262</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$263,677,033</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	142,440,358
6112 Interim Real Estate Taxes	2,250,000
6113 Public Utility Realty Taxes	145,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6140 Current Act 511 Taxes - Flat Rate Assessments	610,000
6150 Current Act 511 Taxes - Proportional Assessments	17,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,250,000
6500 Earnings on Investments	2,500,000
6700 Revenues from LEA Activities	450,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,875,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	600,000
6940 Tuition from Patrons	625,000
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	450,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$171,274,358</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	14,154,109
7112 Basic Education Funding-Social Security	3,748,500
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	4,221,128
7311 Pupil Transportation Subsidy	1,532,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	279,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	185,000
7340 State Property Tax Reduction Allocation	2,248,942
7505 Ready to Learn Block Grant	531,722
7820 State Share of Retirement Contributions	16,660,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$44,111,296</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,707,157
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	284,551
8516 Title III - Language Instruction for English Learners and Immigrant Students	66,201

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 Title IV - 21st Century Schools	125,699
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000
8749 Other CARES Act Funding	250,000
8751 ARP ESSER Learning Loss	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	600,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$5,533,608</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>220,919,262</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$142,440,358	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,249,146</u>	
Total Approx. Tax Revenue:	\$144,689,504	
Approx. Tax Levy for Tax Rate Calculation:	\$146,785,278	
	Lehigh	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$8,862,949,600	\$8,862,949,600
b. Real Estate Mills	15.9000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$8,803,447,804	\$8,803,447,804
d. Assessed Value	\$9,005,231,800	\$9,005,231,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$140,920,899	\$140,920,899
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$140,920,899	\$140,920,899
(f Total * g)		
i. Base Mills Subject to Index	15.9000	
(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	98.55000%	98.55000%
k. Tax Levy Needed	\$146,785,278	\$146,785,278
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$146,785,278	\$146,785,278
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$144,536,132
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$142,440,358
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$142,440,358	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,249,146</u>	
Total Approx. Tax Revenue:	\$144,689,504	
Approx. Tax Levy for Tax Rate Calculation:	\$146,785,278	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.5519	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$149,053,696	\$149,053,696
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	\$8,622.00	
Number of Homestead/Farmstead Properties	16046	16046
Median Assessed Value of Homestead Properties		\$234,300

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$142,440,358
Amount of Tax Relief for Homestead Exclusions	<u>\$2,249,146</u>
Total Approx. Tax Revenue:	\$144,689,504
Approx. Tax Levy for Tax Rate Calculation:	\$146,785,278
	Lehigh
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,248,942	Lowering RE Tax Rate	\$0	\$2,248,942
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$204			\$204
Amount of Tax Relief from State/Local Sources				\$2,249,146

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lehigh	9,005,231,800	16.3000	146,785,278				98.55000%		
<b>Totals:</b>				<b>9,005,231,800</b>	<b>146,785,278</b>	-	2,249,146	=	144,536,132 X 98.55000% = 142,440,358
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		610,000		610,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>610,000</b>		<b>610,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		13,000,000		13,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		4,000,000		4,000,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>17,000,000</b>		<b>17,000,000</b>
<b>Total Act 511, Current Taxes</b>									<b>17,610,000</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>8,803,447,804</b>	<b>X</b>		<b>12</b>		<b>105,641,374</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

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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>									
	Lehigh	15.9000	16.3000	2.52%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	99,388,778
1200 Special Programs - Elementary / Secondary	34,722,725
1300 Vocational Education	5,240,918
1400 Other Instructional Programs - Elementary / Secondary	810,245
1600 Adult Education Programs	1,266,532
<b>Total Instruction</b>	<b>\$141,429,198</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,305,554
2200 Support Services - Instructional Staff	5,338,114
2300 Support Services - Administration	9,870,721
2400 Support Services - Pupil Health	3,159,325
2500 Support Services - Business	2,084,238
2600 Operation and Maintenance of Plant Services	17,933,402
2700 Student Transportation Services	11,790,392
2800 Support Services - Central	5,294,466
2900 Other Support Services	211,547
<b>Total Support Services</b>	<b>\$64,987,759</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,036,269
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,036,269</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,640,323
5200 Interfund Transfers - Out	7,000,000
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,940,323</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$230,393,549</b>

LEA : 121395103     Parkland 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	53,489,835
200 Personnel Services - Employee Benefits	35,908,310
300 Purchased Professional and Technical Services	55,530
400 Purchased Property Services	44,050
500 Other Purchased Services	5,155,000
600 Supplies	4,425,906
700 Property	206,000
800 Other Objects	104,147
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$99,388,778</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,813,879
200 Personnel Services - Employee Benefits	11,136,814
300 Purchased Professional and Technical Services	6,482,500
500 Other Purchased Services	3,030,150
600 Supplies	253,382
800 Other Objects	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$34,722,725</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	5,240,918
<b>Total Vocational Education</b>	<b>\$5,240,918</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	541,050
200 Personnel Services - Employee Benefits	259,195
300 Purchased Professional and Technical Services	10,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$810,245</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	1,266,532
<b>Total Adult Education Programs</b>	<b>\$1,266,532</b>
<b>Total Instruction</b>	<b>\$141,429,198</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	5,468,970
200 Personnel Services - Employee Benefits	3,753,297
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	6,500
600 Supplies	52,787
800 Other Objects	5,500
<b>Total Support Services - Students</b>	<b>\$9,305,554</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,714,641
200 Personnel Services - Employee Benefits	2,052,718

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	318,000
500 Other Purchased Services	35,000
600 Supplies	217,755
<b>Total Support Services - Instructional Staff</b>	<b>\$5,338,114</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,112,230
200 Personnel Services - Employee Benefits	3,795,885
300 Purchased Professional and Technical Services	714,970
400 Purchased Property Services	3,000
500 Other Purchased Services	117,336
600 Supplies	53,300
700 Property	15,000
800 Other Objects	59,000
<b>Total Support Services - Administration</b>	<b>\$9,870,721</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,834,663
200 Personnel Services - Employee Benefits	1,234,769
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	31,693
<b>Total Support Services - Pupil Health</b>	<b>\$3,159,325</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	937,060
200 Personnel Services - Employee Benefits	689,678
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	57,000
500 Other Purchased Services	40,500
600 Supplies	75,000
800 Other Objects	40,000
<b>Total Support Services - Business</b>	<b>\$2,084,238</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	6,208,848
200 Personnel Services - Employee Benefits	4,723,409
300 Purchased Professional and Technical Services	1,010,000
400 Purchased Property Services	1,790,000
500 Other Purchased Services	742,037
600 Supplies	3,348,500
700 Property	100,000
800 Other Objects	10,608
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$17,933,402</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	5,436,600
200 Personnel Services - Employee Benefits	2,758,383
300 Purchased Professional and Technical Services	30,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	115,000
500 Other Purchased Services	2,120,409
600 Supplies	1,320,000
800 Other Objects	10,000
<b>Total Student Transportation Services</b>	<b>\$11,790,392</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,571,018
200 Personnel Services - Employee Benefits	1,354,735
300 Purchased Professional and Technical Services	37,100
400 Purchased Property Services	200,000
500 Other Purchased Services	239,435
600 Supplies	1,876,678
800 Other Objects	15,500
<b>Total Support Services - Central</b>	<b>\$5,294,466</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	211,547
<b>Total Other Support Services</b>	<b>\$211,547</b>
<b>Total Support Services</b>	<b>\$64,987,759</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,512,004
200 Personnel Services - Employee Benefits	724,129
300 Purchased Professional and Technical Services	131,500
400 Purchased Property Services	25,000
500 Other Purchased Services	238,258
600 Supplies	337,878
800 Other Objects	67,500
<b>Total Student Activities</b>	<b>\$3,036,269</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,036,269</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,960,323
900 Other Uses of Funds	8,680,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$13,640,323</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	7,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$7,000,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$20,940,323</b>
<b>TOTAL EXPENDITURES</b>	<b>\$230,393,549</b>



LEA : 121395103     Parkland SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	53,961,446	60,000,000
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		
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 Cash and Short-Term Investments	\$53,961,446	\$60,000,000

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	\$53,961,446	\$60,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	121,635,000	113,960,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	295,414	166,920
0540 Accumulated Compensated Absences	4,175,093	4,175,093
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,442,000	42,442,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$168,547,507</b>	<b>\$160,744,013</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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

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<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>		

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<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>\$168,547,507</b>	<b>\$160,744,013</b>

<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	\$168,547,507	\$160,744,013



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Account Description	Amounts
0810 Nonspendable Fund Balance	81,439
0820 Restricted Fund Balance	543,432
0830 Committed Fund Balance	16,502,888
0840 Assigned Fund Balance	5,747,184
0850 Unassigned Fund Balance	11,033,412
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$33,283,484
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,208,355