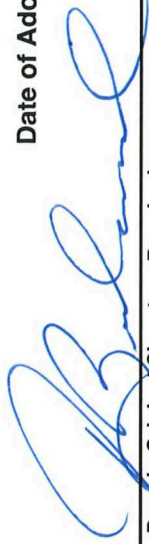


# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

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



President of the Board - Original Signature Required

06/06/2023

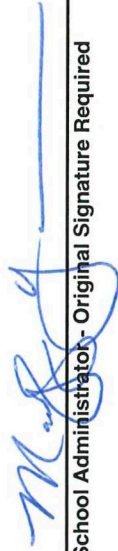
Date



Secretary of the Board - Original Signature Required

06/06/2023

Date



Chief School Administrator - Original Signature Required

06/06/2023

Date

Cara Green

Contact Person

(215)233-6000

Telephone

Extn :1002

Extension

cara\_green@sdst.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Springfield Township SD	COUNTY : Montgomery	AUN : 123467203
--	------------------------	--------------------

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 ☐

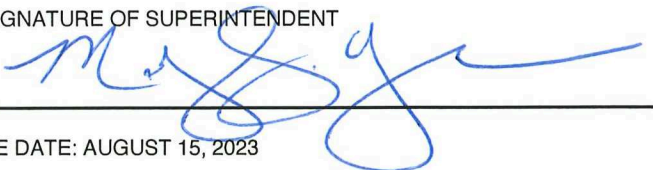
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$69635218
Ending Unassigned Fund Balance	\$5400000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.75%

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 6/6/23
---	----------------

DUE DATE: AUGUST 15, 2023

# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


(03/2006)

24 PS 6-687(a)(1)

School District Name : Springfield Township SD	County : Montgomery	AUN Number : 123467203
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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   (via President's Office)	DATE 2/14/2023
---	-------------------

DUE DATE:  
 IMMEDIATELY FOLLOWING  
 ADOPTION OF PROPOSED  
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance will be used to cover unanticipated expenditures throughout the year including but not limited to special education as well as negative economic impact on costs and delivery of goods/services.
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 will be used to assist in offsetting capital projects; one-time budgetary expenditures including technology and curriculum; and capital expenditures relating to transportation.

<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	135,757	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	19,142,450	
0850 Unassigned Fund Balance	5,439,576	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$24,582,026</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	54,526,440	
7000 Revenue from State Sources	12,840,597	
8000 Revenue from Federal Sources	1,157,340	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$68,524,377</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$93,106,403</u></b>

LEA : 123467203     Springfield Township SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	47,406,680
6113 Public Utility Realty Taxes	45,780
6150 Current Act 511 Taxes - Proportional Assessments	4,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
6500 Earnings on Investments	700,000
6700 Revenues from LEA Activities	38,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	545,504
6910 Rentals	85,000
6980 Revenue from Community Services Activities	26,000
6990 Refunds and Other Miscellaneous Revenue	28,826
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$54,526,440</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	2,174,439
7112 Basic Education Funding-Social Security	1,195,609
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,001,308
7311 Pupil Transportation Subsidy	268,976
7312 Nonpublic and Charter School Pupil Transportation Subsidy	179,410
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	150,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,300
7340 State Property Tax Reduction Allocation	2,228,838
7360 Safe Schools	138,500
7505 Ready to Learn Block Grant	76,400
7820 State Share of Retirement Contributions	5,313,817
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,840,597</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	176,140
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,600
8516 Title III - Language Instruction for English Learners and Immigrant Students	2,400
8517 Title IV - 21st Century Schools	18,400
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,800
REVENUE FROM FEDERAL SOURCES	\$1,157,340
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,524,377

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,406,680	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,228,838</u>	
Total Approx. Tax Revenue:	\$49,635,518	
Approx. Tax Levy for Tax Rate Calculation:	\$50,357,447	
	Montgomery	Total

2022-23 Data		
a. Assessed Value	\$1,320,229,393	\$1,320,229,393
b. Real Estate Mills	36.3197	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,463,867,991	\$2,463,867,991
d. Assessed Value	\$1,346,121,063	\$1,346,121,063
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$47,950,335	\$47,950,335
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$47,950,335	\$47,950,335
(f Total * g)		
i. Base Mills Subject to Index	36.3197	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$50,357,447	\$50,357,447
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	37.4093	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,357,447	\$50,357,447
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,128,609
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$47,406,680
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,406,680	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,228,838</u>	
Total Approx. Tax Revenue:	\$49,635,518	
Approx. Tax Levy for Tax Rate Calculation:	\$50,357,447	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	37.8088	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,895,222	\$50,895,222
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	\$11,440.00	
Number of Homestead/Farmstead Properties	5208	5208
Median Assessed Value of Homestead Properties		\$152,730

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,406,680
Amount of Tax Relief for Homestead Exclusions	<u>\$2,228,838</u>
Total Approx. Tax Revenue:	\$49,635,518
Approx. Tax Levy for Tax Rate Calculation:	\$50,357,447
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,228,838	Lowering RE Tax Rate	\$0	\$2,228,838
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,228,838

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 123467203    Springfield Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/8/2023 11:21:50 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Montgomery	1,346,121,063	37.4093	50,357,447			98.50000%	
Totals:	1,346,121,063		50,357,447	-            2,228,838	=            48,128,609	X            98.50000%	=            47,406,680
				<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			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total    Current Act 511 Taxes – Flat Rate Assessments						0	0
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%	4,200,000	4,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	700,000	700,000
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
Total    Current Act 511 Taxes – Proportional Assessments						4,900,000	4,900,000
Total Act 511, Current Taxes							4,900,000
Act 511 Tax Limit    -->				2,463,867,991	X	12	29,566,416
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Montgomery	36.3197	37.4093	3.01%	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%				

LEA : 123467203     Springfield Township SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,823,002
1200 Special Programs - Elementary / Secondary	10,503,910
1300 Vocational Education	977,922
1400 Other Instructional Programs - Elementary / Secondary	41,000
<b>Total Instruction</b>	<b>\$37,345,834</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,255,351
2200 Support Services - Instructional Staff	2,078,218
2300 Support Services - Administration	4,101,121
2400 Support Services - Pupil Health	1,071,145
2500 Support Services - Business	898,540
2600 Operation and Maintenance of Plant Services	4,865,728
2700 Student Transportation Services	3,234,594
2800 Support Services - Central	2,876,186
2900 Other Support Services	43,153
<b>Total Support Services</b>	<b>\$22,424,036</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,336,331
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,336,331</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,529,017
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,529,017</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$69,635,218</b>

LEA : 123467203     Springfield Township 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	14,259,316
200 Personnel Services - Employee Benefits	8,095,356
300 Purchased Professional and Technical Services	694,740
400 Purchased Property Services	498,481
500 Other Purchased Services	359,500
600 Supplies	1,788,925
700 Property	120,000
800 Other Objects	6,684
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,823,002</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,926,341
200 Personnel Services - Employee Benefits	3,160,814
300 Purchased Professional and Technical Services	525,000
500 Other Purchased Services	832,200
600 Supplies	55,055
800 Other Objects	4,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,503,910</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	61,722
200 Personnel Services - Employee Benefits	46,776
500 Other Purchased Services	864,622
600 Supplies	4,802
<b>Total Vocational Education</b>	<b>\$977,922</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
500 Other Purchased Services	41,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$41,000</b>
<b>Total Instruction</b>	<b>\$37,345,834</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,041,668
200 Personnel Services - Employee Benefits	1,139,814
600 Supplies	54,500
800 Other Objects	19,369
<b>Total Support Services - Students</b>	<b>\$3,255,351</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,200,064
200 Personnel Services - Employee Benefits	641,264
300 Purchased Professional and Technical Services	105,500
500 Other Purchased Services	12,500
600 Supplies	80,690
800 Other Objects	38,200

LEA : 123467203     Springfield Township SD

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Description	Amount
Total Support Services - Instructional Staff	\$2,078,218
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,320,997
200 Personnel Services - Employee Benefits	1,164,899
300 Purchased Professional and Technical Services	307,000
500 Other Purchased Services	105,300
600 Supplies	120,700
800 Other Objects	82,225
Total Support Services - Administration	\$4,101,121
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	847,980
200 Personnel Services - Employee Benefits	206,365
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	300
600 Supplies	11,500
Total Support Services - Pupil Health	\$1,071,145
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	542,461
200 Personnel Services - Employee Benefits	304,579
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	5,500
600 Supplies	20,000
800 Other Objects	13,000
Total Support Services - Business	\$898,540
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,026,328
200 Personnel Services - Employee Benefits	604,900
300 Purchased Professional and Technical Services	360,000
400 Purchased Property Services	1,722,500
500 Other Purchased Services	256,500
600 Supplies	888,000
800 Other Objects	7,500
Total Operation and Maintenance of Plant Services	\$4,865,728
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,576,967
200 Personnel Services - Employee Benefits	741,247
300 Purchased Professional and Technical Services	8,400
400 Purchased Property Services	66,380
500 Other Purchased Services	492,000
600 Supplies	349,100
800 Other Objects	500
Total Student Transportation Services	\$3,234,594
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,124,108

LEA : 123467203     Springfield Township SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	601,764
300 Purchased Professional and Technical Services	62,300
400 Purchased Property Services	168,093
500 Other Purchased Services	150,350
600 Supplies	717,811
700 Property	50,000
800 Other Objects	1,760
<b>Total Support Services - Central</b>	<b>\$2,876,186</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	43,153
<b>Total Other Support Services</b>	<b>\$43,153</b>
<b>Total Support Services</b>	<b>\$22,424,036</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	639,006
200 Personnel Services - Employee Benefits	302,647
300 Purchased Professional and Technical Services	121,600
400 Purchased Property Services	15,463
500 Other Purchased Services	26,200
600 Supplies	166,060
700 Property	38,000
800 Other Objects	27,355
<b>Total Student Activities</b>	<b>\$1,336,331</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,336,331</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,805,117
900 Other Uses of Funds	5,723,900
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,529,017</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,529,017</b>
<b>TOTAL EXPENDITURES</b>	<b>\$69,635,218</b>



LEA : 123467203     Springfield Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,000,000	700,000
Other Capital Projects Fund	10,000,000	6,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	110,000	110,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	116,000	116,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$16,236,000</b>	<b>\$11,936,000</b>

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	19,000,000	19,000,000
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		

LEA : 123467203     Springfield Township SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$19,000,000	\$19,000,000
TOTAL CASH AND INVESTMENTS	\$35,236,000	\$30,936,000

LEA : 123467203     Springfield Township 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	104,699,000	98,699,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,300,796	1,020,969
0540 Accumulated Compensated Absences	471,412	451,412
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,975,000	4,300,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$110,446,208</b>	<b>\$104,471,381</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$110,446,208</b>	<b>\$104,471,381</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	\$110,446,208	\$104,471,381



Account Description	Amounts
0810 Nonspendable Fund Balance	135,757
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	18,071,185
0850 Unassigned Fund Balance	5,400,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,471,185
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$23,606,942