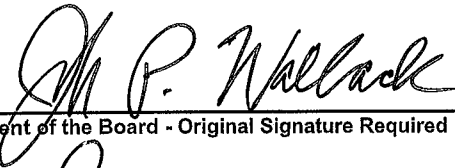
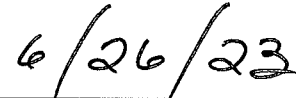
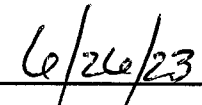
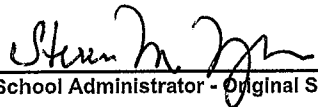
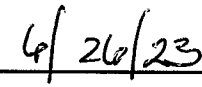


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required  
\_\_\_\_\_  
DateAndrew G Lechman  
\_\_\_\_\_  
Contact Person(215)643-8811 Extn :  
\_\_\_\_\_  
Telephone Extensionalechman@udsd.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Dublin SD	COUNTY : Montgomery	AUN : 123468303
--------------------------------------	------------------------	--------------------

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	\$118005660
Ending Unassigned Fund Balance	\$8969465
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.60%

The Estimated Ending Unassigned Fund Balance is within the allowable limits

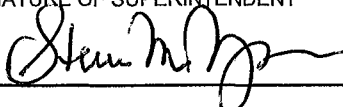
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/23
--	-----------------

DUE DATE: AUGUST 15, 2023

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

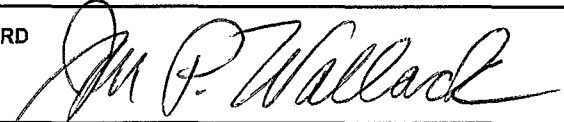
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Upper Dublin SD	<b>County :</b> Montgomery	<b>AUN Number :</b> 123468303
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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> 5/22/23
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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.	Reserve for unanticipated expenditures, special education contingency expenses and assessment appeals.
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.	Estimated ending fund balance for 6/30/24.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed in the amount of \$2,500,000 for real estate assessment appeals and \$2,600,000 for the healthcare rate stabilization fund.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,100,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,317,465	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$14,417,465</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	94,907,861	
7000 Revenue from State Sources	21,194,023	
8000 Revenue from Federal Sources	1,264,776	
9000 Other Financing Sources	291,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$117,657,660</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$132,075,125</u></b>

LEA : 123468303     Upper Dublin SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	82,872,700
6112 Interim Real Estate Taxes	380,989
6113 Public Utility Realty Taxes	3,250
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	136,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	909,922
6910 Rentals	195,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	60,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$94,907,861</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,649,500
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,013,125
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	320,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,970,398
7360 Safe Schools	360,000
7505 Ready to Learn Block Grant	142,000
7810 State Share of Social Security and Medicare Taxes	2,027,000
7820 State Share of Retirement Contributions	8,982,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$21,194,023</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	136,475
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,801
8517 Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	892,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	158,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,264,776</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	291,000
<b>OTHER FINANCING SOURCES</b>	<b>\$291,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>117,657,660</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$82,872,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,970,398</u>	
Total Approx. Tax Revenue:	\$85,843,098	
Approx. Tax Levy for Tax Rate Calculation:	\$88,406,171	
	Montgomery	Total

2022-23 Data		
a. Assessed Value	\$2,355,871,020	\$2,355,871,020
b. Real Estate Mills	36.8570	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,722,869,398	\$3,722,869,398
d. Assessed Value	\$2,360,853,465	\$2,360,853,465
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$86,830,338	\$86,830,338
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$86,830,338	\$86,830,338
(f Total * g)		
i. Base Mills Subject to Index	36.8570	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$88,406,171	\$88,406,171
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	37.4467	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$88,406,171	\$88,406,171
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$85,435,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$82,872,700
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$82,872,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,970,398</u>	
Total Approx. Tax Revenue:	\$85,843,098	
Approx. Tax Levy for Tax Rate Calculation:	\$88,406,171	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.3681	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$90,581,462	\$90,581,462
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	\$10,858.90	
Number of Homestead/Farmstead Properties	7302	7302
Median Assessed Value of Homestead Properties		\$198,230

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$82,872,700
Amount of Tax Relief for Homestead Exclusions	<u>\$2,970,398</u>
Total Approx. Tax Revenue:	\$85,843,098
Approx. Tax Levy for Tax Rate Calculation:	\$88,406,171
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,970,398	Lowering RE Tax Rate	\$0	\$2,970,398
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,970,398

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>					
Montgomery	2,360,853,465	37.4467	88,406,171			97.00000%		
<b>Totals:</b>	<b>2,360,853,465</b>		<b>88,406,171</b>	-	2,970,398	=	85,435,773	X
							97.00000%	=
								82,872,700

		<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>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>0</b>

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	6,900,000	6,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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>8,100,000</b>	<b>8,100,000</b>
<b>Total Act 511, Current Taxes</b>					<b>8,100,000</b>

<b>Act 511 Tax Limit --&gt;</b>	<b>3,722,869,398</b>	<b>X</b>	<b>12</b>	<b>44,674,433</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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 <u>Current Act 511 Taxes – Proportional Assessments</u>	36.8570	37.4467	1.60%	Yes	4.1%				
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	47,442,421
1200 Special Programs - Elementary / Secondary	17,735,334
1300 Vocational Education	773,537
1400 Other Instructional Programs - Elementary / Secondary	19,118
1500 Nonpublic School Programs	7,500
<b>Total Instruction</b>	<b>\$65,977,910</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,106,077
2200 Support Services - Instructional Staff	4,186,087
2300 Support Services - Administration	5,392,529
2400 Support Services - Pupil Health	969,921
2500 Support Services - Business	1,030,601
2600 Operation and Maintenance of Plant Services	9,113,459
2700 Student Transportation Services	4,753,433
2800 Support Services - Central	1,493,163
2900 Other Support Services	65,000
<b>Total Support Services</b>	<b>\$31,110,270</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,729,582
3300 Community Services	232,263
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,961,845</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	892,500
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$892,500</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	14,363,135
5200 Interfund Transfers - Out	3,000,000
5900 Budgetary Reserve	700,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$18,063,135</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$118,005,660</b>

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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	28,673,682
200 Personnel Services - Employee Benefits	16,379,011
300 Purchased Professional and Technical Services	503,575
400 Purchased Property Services	118,821
500 Other Purchased Services	480,138
600 Supplies	1,181,883
700 Property	18,766
800 Other Objects	86,545
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$47,442,421</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,899,633
200 Personnel Services - Employee Benefits	5,452,358
300 Purchased Professional and Technical Services	1,460,885
400 Purchased Property Services	3,166
500 Other Purchased Services	1,753,397
600 Supplies	160,895
700 Property	5,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$17,735,334</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	773,537
<b>Total Vocational Education</b>	<b>\$773,537</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,118
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$19,118</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	7,500
<b>Total Nonpublic School Programs</b>	<b>\$7,500</b>
<b>Total Instruction</b>	<b>\$65,977,910</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,333,219
200 Personnel Services - Employee Benefits	1,367,278
300 Purchased Professional and Technical Services	283,530
500 Other Purchased Services	350
600 Supplies	118,500
800 Other Objects	3,200
<b>Total Support Services - Students</b>	<b>\$4,106,077</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,848,298
200 Personnel Services - Employee Benefits	1,223,828
300 Purchased Professional and Technical Services	183,200
400 Purchased Property Services	11,593
500 Other Purchased Services	33,350
600 Supplies	689,318
700 Property	194,000
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$4,186,087</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,822,506
200 Personnel Services - Employee Benefits	1,801,388
300 Purchased Professional and Technical Services	525,050
400 Purchased Property Services	10,425
500 Other Purchased Services	171,435
600 Supplies	32,520
700 Property	500
800 Other Objects	28,705
<b>Total Support Services - Administration</b>	<b>\$5,392,529</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	567,592
200 Personnel Services - Employee Benefits	370,329
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	500
600 Supplies	21,000
<b>Total Support Services - Pupil Health</b>	<b>\$969,921</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	547,590
200 Personnel Services - Employee Benefits	360,086
300 Purchased Professional and Technical Services	17,600
400 Purchased Property Services	3,000
500 Other Purchased Services	8,900
600 Supplies	84,575
800 Other Objects	8,850
<b>Total Support Services - Business</b>	<b>\$1,030,601</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,508,884
200 Personnel Services - Employee Benefits	2,165,125
300 Purchased Professional and Technical Services	282,000
400 Purchased Property Services	726,800
500 Other Purchased Services	468,050
600 Supplies	1,684,100
700 Property	273,500
800 Other Objects	5,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,113,459</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,942,364
200 Personnel Services - Employee Benefits	1,092,735
300 Purchased Professional and Technical Services	7,800
400 Purchased Property Services	493,031
500 Other Purchased Services	637,876
600 Supplies	478,800
700 Property	95,537
800 Other Objects	5,290
<b>Total Student Transportation Services</b>	<b>\$4,753,433</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	821,623
200 Personnel Services - Employee Benefits	543,896
300 Purchased Professional and Technical Services	28,720
400 Purchased Property Services	3,515
500 Other Purchased Services	3,450
600 Supplies	87,827
800 Other Objects	4,132
<b>Total Support Services - Central</b>	<b>\$1,493,163</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	65,000
<b>Total Other Support Services</b>	<b>\$65,000</b>
<b>Total Support Services</b>	<b>\$31,110,270</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	909,803
200 Personnel Services - Employee Benefits	409,413
300 Purchased Professional and Technical Services	142,300
400 Purchased Property Services	26,400
500 Other Purchased Services	52,250
600 Supplies	117,615
700 Property	37,000
800 Other Objects	34,801
<b>Total Student Activities</b>	<b>\$1,729,582</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	119,600
200 Personnel Services - Employee Benefits	50,663
300 Purchased Professional and Technical Services	62,000
<b>Total Community Services</b>	<b>\$232,263</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,961,845</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	892,500



LEA : 123468303     Upper Dublin SD

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$892,500
Total Facilities Acquisition, Construction and Improvement Services	\$892,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,970,757
900 Other Uses of Funds	9,392,378
Total Debt Service / Other Expenditures and Financing Uses	\$14,363,135
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,000,000
Total Interfund Transfers - Out	\$3,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	700,000
Total Budgetary Reserve	\$700,000
Total Other Expenditures and Financing Uses	\$18,063,135
TOTAL EXPENDITURES	\$118,005,660

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,317,465	8,969,465
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	14,630,549	12,752,206
Other Capital Projects Fund		
Debt Service Fund	4,600,000	4,700,000
Food Service / Cafeteria Operations Fund	1,700,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,248,014	\$27,921,671

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	\$30,248,014	\$27,921,671

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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	124,640,000	115,765,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	500,000	500,000
0540 Accumulated Compensated Absences	2,000,000	2,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	140,000	150,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$127,280,000</b>	<b>\$118,515,000</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>		

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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	16,000	20,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,520,000	1,500,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,536,000</b>	<b>\$1,520,000</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>\$128,816,000</b>	<b>\$120,035,000</b>



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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,535,000	8,875,000
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 Short-Term Payables	\$8,535,000	\$8,875,000
TOTAL INDEBTEDNESS	\$137,351,000	\$128,910,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,100,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,969,465
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,069,465
5900 Budgetary Reserve	700,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,769,465