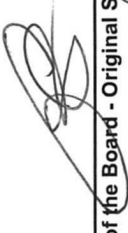


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

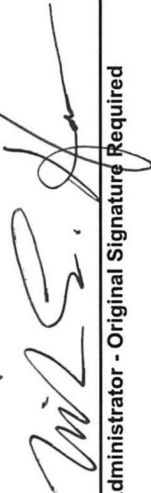
Date of Adoption of the General Fund Budget: 06/08/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

DAWN YOUNG

Contact Person

(215)529-2031

Telephone

Extn :

Extension

dyoung@qcsd.org

Email Address

June 12, 2023
Date

June 12, 2023
Date

Jun 12, 23
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Quakertown Community SD	COUNTY : Bucks	AUN : 122098403
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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	\$138298111
Ending Unassigned Fund Balance	\$3057050
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.21%

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 Jun 12, 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)

School District Name : Quakertown Community SD	County : Bucks	AUN Number : 122098403
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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 4/28/23
--	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,096,471.00 Function 2800, Object 200: \$1,388,306.00	Benefits such as tuition reimbursement, vision care reimbursement, unemployment compensation, severance and workers compensation are recorded to staff services (2830) for the entire District.
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 is for unplanned, unforeseen expenditures.
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.	Budgetary Reserve is for unplanned, unforeseen expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	8% of budgeted expenditures is held in unassigned fund balance and the remainder is committed to capital expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	932,007
0820 Restricted Fund Balance	
0830 Committed Fund Balance	26,550,589
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,822,156
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$36,372,745</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	91,680,949
7000 Revenue from State Sources	31,415,909
8000 Revenue from Federal Sources	3,252,973
9000 Other Financing Sources	870,271
Total Estimated Revenues And Other Financing Sources	<u>\$127,220,102</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$163,592,847</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	71,664,486
6112 Interim Real Estate Taxes	576,171
6113 Public Utility Reality Taxes	81,448
6114 Payments in Lieu of Current Taxes - State / Local	57,069
6150 Current Act 511 Taxes - Proportional Assessments	14,213,607
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,395,795
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,267,000
6910 Rentals	32,522
6920 Contributions and Donations from Private Sources	50,300
6940 Tuition from Patrons	60,500
6990 Refunds and Other Miscellaneous Revenue	532,051

REVENUE FROM LOCAL SOURCES \$91,680,949

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,026,439
7112 Basic Education Funding-Social Security	1,830,970
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	3,183,229
7311 Pupil Transportation Subsidy	1,152,201
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,170
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	775,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,608,272
7360 Safe Schools	251,716
7505 Ready to Learn Block Grant	535,278
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	400,000
7820 State Share of Retirement Contributions	8,227,634

REVENUE FROM STATE SOURCES \$31,415,909

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	672,097
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	115,315
8516 Title III - Language Instruction for English Learners and Immigrant Students	40,520

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	41,775
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	870,194
8752 ARP ESSER Summer Programs	8,072
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,465,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000

REVENUE FROM FEDERAL SOURCES \$3,252,973

OTHER FINANCING SOURCES

9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	845,271
9400 Sale of or Compensation for Loss of Fixed Assets	25,000

OTHER FINANCING SOURCES \$870,271

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

127,220,102

Act 1 Index (current): 4.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$71,664,486

Amount of Tax Relief for Homestead Exclusions \$2,608,272

Total Approx. Tax Revenue: \$74,272,758

Approx. Tax Levy for Tax Rate Calculation: \$76,489,185

Bucks **Rate** **Total**

2022-23 Data

a. Assessed Value	\$437,159,110	\$437,159,110
b. Real Estate Mills	172.2074	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,823,444,381	\$3,823,444,381
d. Assessed Value	\$444,168,980	\$444,168,980
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$75,282,034	\$75,282,034
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2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$75,282,034	\$75,282,034
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	172.2074	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$76,489,185	\$76,489,185

I. 2023-24 Real Estate Tax Rate

(k / d * 1000)	172.2074	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$76,489,185	\$76,489,185

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$73,880,913	\$73,880,913
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$71,664,486	\$71,664,486

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$71,664,486

Amount of Tax Relief for Homestead Exclusions ~~\$2,608,272~~

Total Approx. Tax Revenue: \$74,272,758

Approx. Tax Levy for Tax Rate Calculation: \$76,489,185

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	180.3011	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$80,084,156	\$80,084,156
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	\$1,698.51	
Number of Homestead/Farmstead Properties	8925	8925
Median Assessed Value of Homestead Properties		\$26,050

Act 1 Index (current): 4.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

\$71,664,486

Rate

Amount of Tax Relief for Homestead Exclusions

~~\$2,608,272~~

Total Approx. Tax Revenue:

\$74,272,758

Approx. Tax Levy for Tax Rate Calculation:

\$76,489,185

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,608,272

Lowering RE Tax Rate

\$0

\$2,608,272

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,608,272

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>									
	Bucks	172.2074	172.2074	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	49,519,515
1200 Special Programs - Elementary / Secondary	21,823,796
1300 Vocational Education	4,607,868
1400 Other Instructional Programs - Elementary / Secondary	1,749,511
1500 Nonpublic School Programs	48,135
Total Instruction	\$77,748,825
2000 Support Services	
2100 Support Services - Students	6,235,953
2200 Support Services - Instructional Staff	4,649,184
2300 Support Services - Administration	6,672,894
2400 Support Services - Pupil Health	1,733,213
2500 Support Services - Business	1,200,109
2600 Operation and Maintenance of Plant Services	8,208,680
2700 Student Transportation Services	4,296,208
2800 Support Services - Central	3,410,952
2900 Other Support Services	64,750
Total Support Services	\$36,471,943
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,258,065
3300 Community Services	19,750
Total Operation of Non-Instructional Services	\$1,277,815
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,133,750
Total Facilities Acquisition, Construction and Improvement Services	\$8,133,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,365,778
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	2,100,000
Total Other Expenditures and Financing Uses	\$14,665,778
Total Estimated Expenditures and Other Financing Uses	\$138,298,111

Estimated Expenditures and Other Financing Uses: Detail

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,966,282
200 Personnel Services - Employee Benefits	16,636,149
300 Purchased Professional and Technical Services	711,535
400 Purchased Property Services	29,850
500 Other Purchased Services	2,835,640
600 Supplies	1,091,382
700 Property	238,602
800 Other Objects	10,075
Total Regular Programs - Elementary / Secondary	\$49,519,515
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,969,685
200 Personnel Services - Employee Benefits	3,517,964
300 Purchased Professional and Technical Services	7,678,000
500 Other Purchased Services	3,787,247
600 Supplies	870,900
Total Special Programs - Elementary / Secondary	\$21,823,796
1300 Vocational Education	
500 Other Purchased Services	4,607,868
Total Vocational Education	\$4,607,868
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,088,668
200 Personnel Services - Employee Benefits	624,743
300 Purchased Professional and Technical Services	11,800
600 Supplies	24,300
Total Other Instructional Programs - Elementary / Secondary	\$1,749,511
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	41,337
600 Supplies	6,798
Total Nonpublic School Programs	\$48,135
Total Instruction	\$77,748,825
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,612,809
200 Personnel Services - Employee Benefits	2,061,019
300 Purchased Professional and Technical Services	507,500
500 Other Purchased Services	7,000
600 Supplies	46,100
800 Other Objects	1,525
Total Support Services - Students	\$6,235,953
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,532,112

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	851,941
300 Purchased Professional and Technical Services	98,930
400 Purchased Property Services	214,000
500 Other Purchased Services	35,500
600 Supplies	834,330
700 Property	1,077,071
800 Other Objects	5,300
Total Support Services - Instructional Staff	\$4,649,184
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,631,371
200 Personnel Services - Employee Benefits	2,124,956
300 Purchased Professional and Technical Services	665,748
400 Purchased Property Services	12,000
500 Other Purchased Services	119,304
600 Supplies	84,650
800 Other Objects	34,865
Total Support Services - Administration	\$6,672,894
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	956,721
200 Personnel Services - Employee Benefits	703,900
300 Purchased Professional and Technical Services	50,822
400 Purchased Property Services	2,950
500 Other Purchased Services	650
600 Supplies	17,670
700 Property	500
Total Support Services - Pupil Health	\$1,733,213
2500 Support Services - Business	
100 Personnel Services - Salaries	524,447
200 Personnel Services - Employee Benefits	342,617
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	66,293
500 Other Purchased Services	40,000
600 Supplies	124,752
800 Other Objects	71,500
Total Support Services - Business	\$1,200,109
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,402,629
200 Personnel Services - Employee Benefits	839,383
300 Purchased Professional and Technical Services	2,105,498
400 Purchased Property Services	1,366,813
500 Other Purchased Services	283,140
600 Supplies	1,883,406
700 Property	301,500
800 Other Objects	26,311
Total Operation and Maintenance of Plant Services	\$8,208,680

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	76,756
200 Personnel Services - Employee Benefits	54,452
500 Other Purchased Services	4,165,000
Total Student Transportation Services	\$4,296,208
2800 Support Services - Central	
100 Personnel Services - Salaries	1,096,471
200 Personnel Services - Employee Benefits	1,388,306
300 Purchased Professional and Technical Services	124,346
400 Purchased Property Services	320,438
500 Other Purchased Services	87,418
600 Supplies	388,152
700 Property	2,500
800 Other Objects	3,321
Total Support Services - Central	\$3,410,952
2900 Other Support Services	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	35,000
600 Supplies	4,750
Total Other Support Services	\$64,750
Total Support Services	\$36,471,943
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	644,213
200 Personnel Services - Employee Benefits	30,772
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	28,800
500 Other Purchased Services	214,300
600 Supplies	99,805
700 Property	62,425
800 Other Objects	44,250
Total Student Activities	\$1,258,065
3300 Community Services	
600 Supplies	4,750
800 Other Objects	15,000
Total Community Services	\$19,750
Total Operation of Non-Instructional Services	\$1,277,815
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	708,380
400 Purchased Property Services	2,235,000
700 Property	5,190,370

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$8,133,750
Total Facilities Acquisition, Construction and Improvement Services	\$8,133,750
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,058,408
900 Other Uses of Funds	8,307,370
Total Debt Service / Other Expenditures and Financing Uses	\$12,365,778
5200 Interfund Transfers - Out	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 Budgetary Reserve	
800 Other Objects	2,100,000
Total Budgetary Reserve	\$2,100,000
Total Other Expenditures and Financing Uses	\$14,665,778
TOTAL EXPENDITURES	\$138,298,111

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Cash and Short-Term Investments		
General Fund	23,000,000	20,000,000
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	2,570,000	2,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,895,000	\$22,900,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Investments		
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		

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$25,895,000	\$22,900,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable	126,170,000	120,040,000
0520 Extended-Term Financing Agreements Payable	1,089,899	1,050,459
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,831,900	1,811,800
0550 Authority Lease Obligations	1,402,000	
0560 Other Post-Employment Benefits (OPEB)	13,043,775	13,643,146
0599 Other Noncurrent Liabilities		
Total General Fund	\$143,537,574	\$136,545,405

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

Capital Reserve Fund - \$ 690, \$1850	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Other Capital Projects Fund

Debt Service Fund	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Debt Service Fund

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

Food Service / Cafeteria Operations Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	15,345	12,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	923,490	877,600
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$938,835	\$890,100

Child Care Operations Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

Total Internal Service Fund

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund	
Permanent Fund	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right To Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	
Total Permanent Fund	\$144,476,409
Total Long-Term Indebtedness	\$137,435,505

06/30/2023 Estimate 06/30/2024 Projection

Short-Term Payables

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

	\$144,476,409	\$137,435,505
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TOTAL INDEBTEDNESS

Account Description	Amounts
0810 Nonspendable Fund Balance	932,007
0820 Restricted Fund Balance	
0830 Committed Fund Balance	22,237,686
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,057,050
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,294,736
5900 Budgetary Reserve	2,100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$28,326,743