

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

Megan O'Brien
President of the Board - Original Signature Required

6/15/23
Date

Karen Ovington
Secretary of the Board - Original Signature Required

6/15/23
Date

[Signature]
Chief School Administrator - Original Signature Required

6/15/23
Date

KAREN OVINGTON
Contact Person

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OVINGTONK@JTOWNDRAKES.ORG
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jenkintown SD	COUNTY : Montgomery	AUN : 123463803
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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.

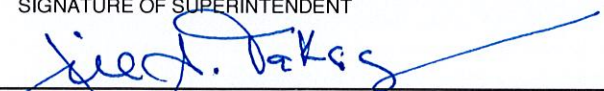
Total Budgeted Expenditures	\$18512062
Ending Unassigned Fund Balance	\$1127010
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.08%

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

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

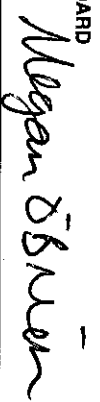
24 PS 6-687(a)(1)

(03/2006)

School District Name : Jenkintown SD	County : Montgomery	AUN Number : 123463803
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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 4/24/23
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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>
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.	This amount is below the legal cap and is retained by the district to have cash if needed for delays in state and local funding. The unassigned fund balance also provides flexibility in terms of tax increases.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,127,011
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,127,011</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,433,916
7000 Revenue from State Sources	3,744,045
8000 Revenue from Federal Sources	334,100
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,512,061</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,639,072</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,416,916
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	12,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	106,000
6910 Rentals	12,500
6920 Contributions and Donations from Private Sources	10,000
6970 Services Provided Other Funds	50,000

REVENUE FROM LOCAL SOURCES \$14,433,916

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	1,003,858
7112 Basic Education Funding-Social Security	309,579
7271 Special Education funds for School-Aged Pupils	340,227
7311 Pupil Transportation Subsidy	4,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	675,005
7505 Ready to Learn Block Grant	23,471
7820 State Share of Retirement Contributions	1,375,905

REVENUE FROM STATE SOURCES \$3,744,045

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	57,150
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	12,800
8516 Title III - Language Instruction for English Learners and Immigrant Students	850
8517 Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	238,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	300
REVENUE FROM FEDERAL SOURCES	\$334,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,512,061

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,416,916

Amount of Tax Relief for Homestead Exclusions \$675,005

Total Approx. Tax Revenue: \$13,091,921

Approx. Tax Levy for Tax Rate Calculation: \$13,544,300

Montgomery

Total

2022-23 Data		
a. Assessed Value	\$286,483,789	\$286,483,789
b. Real Estate Mills	45.8543	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$465,573,010	\$465,573,010
d. Assessed Value	\$284,156,099	\$284,156,099
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$13,136,514	\$13,136,514
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,136,514	\$13,136,514
(f Total * g)		
i. Base Mills Subject to Index	45.8543	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.48482%	96.48482%
k. Tax Levy Needed	\$13,544,300	\$13,544,300
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	47.6650	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,544,300	\$13,544,300
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,869,295
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,416,916
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,416,916	
Amount of Tax Relief for Homestead Exclusions	<u>\$675,005</u>	
Total Approx. Tax Revenue:	\$13,091,921	
Approx. Tax Levy for Tax Rate Calculation:	\$13,544,300	

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	48.0553	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,655,207	\$13,655,207
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	\$13,235.00	
Number of Homestead/Farmstead Properties	1070	1070
Median Assessed Value of Homestead Properties		\$153,764

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,416,916
Amount of Tax Relief for Homestead Exclusions	<u>\$675,005</u>
Total Approx. Tax Revenue:	\$13,091,921
Approx. Tax Levy for Tax Rate Calculation:	\$13,544,300
	Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$675,005	Lowering RE Tax Rate	\$0		\$675,005
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$675,005

CODE

6111 Current Real Estate Taxes

<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	284,156,099	47.6650	13,544,300			96.48482%	
Totals:	284,156,099		13,544,300	675,005 =	12,869,295 X	96.48482% =	12,416,916

	<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	\$10.00	\$0.00	25,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 25,000 25,000

	<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	1.000%	0.000%	1,300,000	1,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	135,000	135,000
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	0.5000	0.000	40,000	40,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,475,000 1,475,000

Total Act 511, Current Taxes 1,500,000

Act 511 Tax Limit -->	465,573,010 X	12	5,586,876
	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	45.8543	47.6650	3.95%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,585,399
1200 Special Programs - Elementary / Secondary	2,545,416
1300 Vocational Education	259,331
1400 Other Instructional Programs - Elementary / Secondary	17,365
Total Instruction	\$10,407,511
2000 Support Services	
2100 Support Services - Students	1,193,458
2200 Support Services - Instructional Staff	450,510
2300 Support Services - Administration	1,387,631
2400 Support Services - Pupil Health	256,677
2500 Support Services - Business	431,529
2600 Operation and Maintenance of Plant Services	1,332,262
2700 Student Transportation Services	321,536
2800 Support Services - Central	498,761
2900 Other Support Services	9,500
Total Support Services	\$5,881,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	758,385
3300 Community Services	23,500
Total Operation of Non-Instructional Services	\$781,885
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,433,302
5200 Interfund Transfers - Out	7,500
Total Other Expenditures and Financing Uses	\$1,440,802
Total Estimated Expenditures and Other Financing Uses	\$18,512,062

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,260,957
200 Personnel Services - Employee Benefits	2,558,046
300 Purchased Professional and Technical Services	185,070
400 Purchased Property Services	65,200
500 Other Purchased Services	227,250
600 Supplies	258,826
700 Property	8,395
800 Other Objects	21,655
Total Regular Programs - Elementary / Secondary	\$7,585,399
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,091,923
200 Personnel Services - Employee Benefits	851,753
300 Purchased Professional and Technical Services	258,890
500 Other Purchased Services	315,175
600 Supplies	25,375
700 Property	2,300
Total Special Programs - Elementary / Secondary	\$2,545,416
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	259,331
Total Vocational Education	\$259,331
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,500
200 Personnel Services - Employee Benefits	2,365
500 Other Purchased Services	9,500
Total Other Instructional Programs - Elementary / Secondary	\$17,365
Total Instruction	\$10,407,511
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	739,244
200 Personnel Services - Employee Benefits	441,114
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,000
700 Property	1,700
800 Other Objects	2,400
Total Support Services - Students	\$1,193,458
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	213,171
200 Personnel Services - Employee Benefits	154,339
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	15,000
600 Supplies	7,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$450,510
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	741,163
200 Personnel Services - Employee Benefits	393,968
300 Purchased Professional and Technical Services	165,200
500 Other Purchased Services	58,900
600 Supplies	9,500
700 Property	2,000
800 Other Objects	16,900
Total Support Services - Administration	\$1,387,631
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	98,000
200 Personnel Services - Employee Benefits	60,277
300 Purchased Professional and Technical Services	94,200
600 Supplies	3,200
700 Property	1,000
Total Support Services - Pupil Health	\$256,677
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,900
200 Personnel Services - Employee Benefits	131,654
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	11,275
700 Property	1,200
800 Other Objects	2,500
Total Support Services - Business	\$431,529
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	89,580
200 Personnel Services - Employee Benefits	59,107
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	952,825
500 Other Purchased Services	450
600 Supplies	126,600
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$1,332,262
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	321,536
Total Student Transportation Services	\$321,536
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	300,143
200 Personnel Services - Employee Benefits	148,118
300 Purchased Professional and Technical Services	50,500
Total Support Services - Central	\$498,761
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,500

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$9,500
Total Support Services	\$5,881,864
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	389,654
200 Personnel Services - Employee Benefits	187,853
300 Purchased Professional and Technical Services	26,650
500 Other Purchased Services	112,478
600 Supplies	4,300
700 Property	31,050
800 Other Objects	6,400
Total Student Activities	\$758,385
3300 Community Services	
500 Other Purchased Services	23,500
Total Community Services	\$23,500
Total Operation of Non-Instructional Services	\$781,885
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	643,302
900 Other Uses of Funds	790,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,433,302
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,500
Total Interfund Transfers - Out	\$7,500
Total Other Expenditures and Financing Uses	\$1,440,802
TOTAL EXPENDITURES	\$18,512,062

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,000,000	1,000,000
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	\$1,000,000	\$1,000,000

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,000,000** **\$1,000,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	19,275,000	18,485,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	275,000	275,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,550,000	\$18,760,000

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Total Long-Term Indebtedness

\$19,550,000

\$18,760,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$19,550,000	\$18,760,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,127,010
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,127,010

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,127,010
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