

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

JUN 26 2023

President of the Board - Original Signature Required

Date

JUN 26 2023

Secretary of the Board - Original Signature Required

Date

JUN 26 2023

Chief School Administrator - Original Signature Required

Date

Peter T Bard

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Extn :10120

Contact Person

Telephone

Extension

peter-bard@esasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	East Stroudsburg Area SD
COUNTY :	Monroe
AUN :	120452003

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

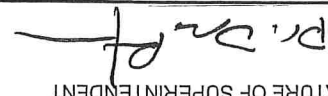
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$187784000
Ending Unassigned Fund Balance	\$4987310
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.65%

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 26 2023

DUE DATE: AUGUST 15, 2023

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : East Stroudsburg Area SD	County : Monroe	AUN Number : 120452003
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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 Richard Schlameuss 	DATE MAY 1 5 2023
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserves are needed for potential for future expenses.
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 is necessary for future expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is necessary for future expenses and deficits.
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 is necessary for future for expense and deficits.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	667,814
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,000,000
0840 Assigned Fund Balance	17,276,388
0850 Unassigned Fund Balance	7,209,524

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$48,485,912

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	108,722,094
7000 Revenue from State Sources	60,526,274
8000 Revenue from Federal Sources	9,987,030
9000 Other Financing Sources	50,000

Total Estimated Revenues And Other Financing Sources

\$179,285,398

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$227,771,310

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	90,738,672
6112 Interim Real Estate Taxes	65,000
6113 Public Utility Realty Taxes	100,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6140 Current Act 511 Taxes - Flat Rate Assessments	75,000
6150 Current Act 511 Taxes - Proportional Assessments	5,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	10,000,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,052,422
6910 Rentals	40,000
6980 Revenue from Community Services Activities	129,000
6990 Refunds and Other Miscellaneous Revenue	135,000

REVENUE FROM LOCAL SOURCES

\$108,722,094

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	22,671,965
7112 Basic Education Funding-Social Security	3,100,000
7160 Tuition for Orphans Subsidy	750,000
7271 Special Education funds for School-Aged Pupils	6,064,902
7311 Pupil Transportation Subsidy	2,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,462,055
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	5,478,594
7505 Ready to Learn Block Grant	1,248,758
7820 State Share of Retirement Contributions	17,000,000

REVENUE FROM STATE SOURCES

\$60,526,274

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	507,333
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,080,787
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	262,721
8516 Title III - Language Instruction for English Learners and Immigrant Students	25,826
8517 Title IV - 21st Century Schools	143,486

		<u>Amount</u>
REVENUE FROM FEDERAL SOURCES		
8732	ARRA - Qualified School Construction Bonds (QSCB)	55,000
8733	ARRA - Qualified Zone Academy Bonds (QZAB)	25,000
8744	ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,230,796
8751	ARP ESSER Learning Loss	332,168
8752	ARP ESSER Summer Programs	99,517
8753	ARP ESSER Afterschool Programs	74,396
8810	School-Based Access Medicaid Reimbursement Program (SBAP)	1,000,000
8820	Reimbursements (Access)	
	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000
REVENUE FROM FEDERAL SOURCES		\$9,987,030
OTHER FINANCING SOURCES		
9400	Sale of or Compensation for Loss of Fixed Assets	50,000
OTHER FINANCING SOURCES		\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		179,285,398

AUN: 120452003 East Stroudsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue	Section 672.1 Method Choice: (a)(1)
2		
	\$90,747,858	
	<u>\$5,478,594</u>	
	\$96,226,452	
	\$105,349,609	
	Monroe	Pike
		Total

2022-23 Data

a. Assessed Value	\$2,616,686,801	\$194,584,610	\$2,811,271,411
b. Real Estate Mills	30.7900	128.3300	

I. 2023-24 Data

c. 2021 STEB Market Value	\$2,197,516,209	\$684,557,946	\$2,882,074,155
d. Assessed Value	\$2,608,545,206	\$194,696,490	\$2,803,241,696
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$80,567,787	\$24,971,043	\$105,538,830
(a * b)			

2023-24 Calculations

g. Percent of Total Market Value	76.24773%	23.75227%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$80,470,962	\$25,067,868	\$105,538,830
(f Total * g)			
i. Base Mills Subject to Index	30.7900	128.8275	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.20000%	93.00000%	90.86506%
k. Tax Levy Needed	\$80,326,685	\$25,022,924	\$105,349,609
(Approx. Tax Levy * g)			

I. 2023-24 Real Estate Tax Rate	30.7900	128.5200	
(k / d * 1000)			

III.

m. Tax Levy Generated by Mills	\$80,317,107	\$25,022,393	\$105,339,500
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

\$90,738,672

AUN: 120452003 East Stroudsburg Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$90,747,858

Amount of Tax Relief for Homestead Exclusions

\$5,478,594

Total Approx. Tax Revenue:

\$96,226,452

Approx. Tax Levy for Tax Rate Calculation:

\$105,349,609

Monroe

Pike

Total

Index Maximums

p. Maximum Mills Based On Index

32.6066

136.4283

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$85,055,790

\$26,562,111

\$111,617,901

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(l * Est. Pct. Collection)

Information Related to Property Tax Relief

V.

Assessed Value Exclusion per Homestead

\$18,327.00

\$4,388.00

Number of Homestead/Farmstead Properties

6929

2776

9705

Median Assessed Value of Homestead Properties

\$137,460

Act 1 Index (current): 5.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	2	Section 672.1 Method Choice: (a)(1)
\$90,747,858		
\$5,478,594		
\$96,226,452		
\$105,349,609		
Monroe	Pike	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$5,478,594	Lowering RE Tax Rate	\$0	\$5,478,594
\$0			\$0
			\$5,478,594

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Monroe	2,608,545,206	30.7900	80,317,107			90.20000%	
Pike	194,696,490	128.5200	25,022,393			93.00000%	

Totals: 2,803,241,696 105,339,500 - 5,478,594 = 99,860,906 X 90.86506% = 90,738,672

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes - Flat Rate Assessments	Rate			Estimated Revenue
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	\$10.00	\$0.00	75,000	75,000
6144 Current Act 511 Traller 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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes - Proportional Assessments			75,000	75,000
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	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

Total Current Act 511 Taxes - Proportional Assessments

Total Act 511, Current Taxes

Act 511 Tax Limit -->	2,882,074,155 X	12	34,584,890
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>									
	Monroe	30.7900	30.7900	0.00%	Yes	5.9%				
	Pike	128.8275	128.5200	-0.22%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

2023-2024 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

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Estimated Expenditures and Other Financing Uses: Budget Summary

Description

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1000 Instruction

Amount

1100 Regular Programs - Elementary / Secondary	65,773,808
1200 Special Programs - Elementary / Secondary	33,526,521
1300 Vocational Education	2,838,751
1400 Other Instructional Programs - Elementary / Secondary	1,834,744
1500 Nonpublic School Programs	21,242
1800 Pre-Kindergarten	28,630

Total Instruction

\$104,023,696

2000 Support Services

2100 Support Services - Students	8,746,625
2200 Support Services - Instructional Staff	3,529,861
2300 Support Services - Administration	8,975,541
2400 Support Services - Pupil Health	2,251,799
2500 Support Services - Business	1,479,423
2600 Operation and Maintenance of Plant Services	17,472,071
2700 Student Transportation Services	11,066,852
2800 Support Services - Central	3,912,625
2900 Other Support Services	50,000

Total Support Services

\$57,484,797

3000 Operation of Non-Instructional Services

3200 Student Activities	3,027,217
3300 Community Services	134,345

Total Operation of Non-Instructional Services

\$3,161,562

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services	4,000,000
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Total Facilities Acquisition, Construction and Improvement Services

\$4,000,000

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses	17,113,945
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,000,000

Total Other Expenditures and Financing Uses

\$19,113,945

Total Estimated Expenditures and Other Financing Uses

\$187,784,000

2023-2024 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

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Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	35,074,465
200 Personnel Services - Employee Benefits	23,172,196
300 Purchased Professional and Technical Services	189,215
400 Purchased Property Services	158,475
500 Other Purchased Services	4,955,485
600 Supplies	2,209,864
700 Property	4,000
800 Other Objects	10,108
Total Regular Programs - Elementary / Secondary	\$65,773,808

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	12,924,949
200 Personnel Services - Employee Benefits	9,910,532
300 Purchased Professional and Technical Services	5,575,000
500 Other Purchased Services	4,321,900
600 Supplies	767,150
700 Property	20,000
800 Other Objects	6,990
Total Special Programs - Elementary / Secondary	\$33,526,521

1300 Vocational Education

100 Personnel Services - Salaries	602,254
200 Personnel Services - Employee Benefits	397,669
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	1,828,628
600 Supplies	9,700
Total Vocational Education	\$2,838,751

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	172,210
200 Personnel Services - Employee Benefits	113,471
300 Purchased Professional and Technical Services	970,000
400 Purchased Property Services	3,000
500 Other Purchased Services	400,000
600 Supplies	176,063
Total Other Instructional Programs - Elementary / Secondary	\$1,834,744

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	21,242
---	--------

Total Nonpublic School Programs

\$21,242

1800 Pre-Kindergarten

100 Personnel Services - Salaries	18,249
200 Personnel Services - Employee Benefits	7,726
600 Supplies	2,655

Total Pre-Kindergarten

\$28,630

Total Instruction

\$104,023,696

2023-2024 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

Page - 2 of 4

Description

Amount

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	4,602,839
200 Personnel Services - Employee Benefits	3,066,140
300 Purchased Professional and Technical Services	875,120
400 Purchased Property Services	1,800
500 Other Purchased Services	111,250
600 Supplies	84,546
800 Other Objects	4,930

Total Support Services - Students

\$8,746,625

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	1,780,976
200 Personnel Services - Employee Benefits	1,421,851
300 Purchased Professional and Technical Services	91,340
500 Other Purchased Services	41,520
600 Supplies	193,174
800 Other Objects	1,000

Total Support Services - Instructional Staff

\$3,529,861

2300 Support Services - Administration

100 Personnel Services - Salaries	4,551,326
200 Personnel Services - Employee Benefits	3,123,744
300 Purchased Professional and Technical Services	960,000
400 Purchased Property Services	46,625
500 Other Purchased Services	171,211
600 Supplies	56,871
800 Other Objects	65,764

Total Support Services - Administration

\$8,975,541

2400 Support Services - Pupil Health

100 Personnel Services - Salaries	1,279,872
200 Personnel Services - Employee Benefits	902,847
300 Purchased Professional and Technical Services	33,440
400 Purchased Property Services	1,750
500 Other Purchased Services	1,230
600 Supplies	30,900
800 Other Objects	1,760

Total Support Services - Pupil Health

\$2,251,799

2500 Support Services - Business

100 Personnel Services - Salaries	775,364
200 Personnel Services - Employee Benefits	494,309
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,750
500 Other Purchased Services	19,000
600 Supplies	110,000
800 Other Objects	25,000

Total Support Services - Business

\$1,479,423

2023-2024 Final General Fund Budget

LEA : 120452003 East Stroudsburg Area SD

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Estimated Expenditures and Other Financing Uses: Detail

Description

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Amount

2600 Operation and Maintenance of Plant Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

Total Student Transportation Services

2800 Support Services - Central

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 800 Other Objects

Total Support Services - Central

2900 Other Support Services

- 500 Other Purchased Services

Total Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Student Activities

3300 Community Services

6,820,146
5,346,823
240,500
1,299,565
580,950
2,982,087
198,000
4,000

\$17,472,071

4,756,311
4,164,941
90,500
84,400
1,253,700
712,000
5,000

\$11,066,852

1,439,942
969,688
169,682
97,248
250,849
980,416
4,800

\$3,912,625

50,000

\$50,000

\$57,484,797

1,463,523
741,947
118,773
102,767
235,965
264,651
50,000
49,591

\$3,027,217

2023-2024 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Detail

Description

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Amount

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

19,934
8,445
50,585
1,335
54,046

Total Community Services

Total Operation of Non-Instructional Services

4000 Facilities Acquisition, Construction and Improvement Services

\$134,345
\$3,161,562

4000 Facilities Acquisition, Construction and Improvement Services

400 Purchased Property Services

Total Facilities Acquisition, Construction and Improvement Services

4,000,000
\$4,000,000

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

\$4,000,000

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

3,398,411
13,715,534
\$17,113,945

5200 Interfund Transfers - Out

900 Other Uses of Funds

Total Interfund Transfers - Out

1,000,000
\$1,000,000

5900 Budgetary Reserve

800 Other Objects

Total Budgetary Reserve

1,000,000
\$1,000,000

Total Other Expenditures and Financing Uses

\$19,113,945

TOTAL EXPENDITURES

\$187,784,000

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	8,500,000	8,500,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	19,500,000	18,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	200,000	220,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,400,000	\$26,920,000

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	68,000,000	68,000,000
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

Permanent Fund

Total Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

TOTAL CASH AND INVESTMENTS

\$68,000,000	\$68,000,000
\$96,400,000	\$94,920,000

Long-Term IndebtednessGeneral Fund06/30/2023 Estimate06/30/2024 Projection

0510 Bonds Payable

108,850,123

93,181,958

0520 Extended-Term Financing Agreements Payable

1,979,438

1,083,349

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

9,319,810

10,519,810

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

44,651,986

46,651,986

0599 Other Noncurrent Liabilities

Total General Fund

\$164,801,357

\$151,437,103

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 FundOther 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 FundsAthletic / 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

Capital Reserve Fund - \$ 690, \$1850

06/30/2023 Estimate

06/30/2024 Projection

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

Private Purpose Trust Fund

06/30/2023 Estimate

06/30/2024 Projection

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

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

06/30/2023 Estimate

06/30/2024 Projection

\$164,801,357

\$151,437,103

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

\$164,801,357

\$151,437,103

Account Description

Amounts

0810 Nondenable Fund Balance	667,814
0820 Restricted Fund Balance	
0830 Committed Fund Balance	24,000,000
0840 Assigned Fund Balance	11,000,000
0850 Unassigned Fund Balance	4,987,310

Total Ending Fund Balance - Committed, Assigned, and Unassigned

\$39,987,310

5900 Budgetary Reserve

1,000,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$41,655,124