

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 08/23/2023



President of the Board - Original Signature Required8-23-2023

Date

Secretary of the Board - Original Signature Required8-23-2023

Date

Chief School Administrator - Original Signature Required8-23-2023

Date

Ann Marie Ohmnacht

(570)839-7121

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Contact Person

Telephone

Extension

aohmnacht@pmsd.org

Email Address

REVISÉD SUBMISSION

**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 : Pocono Mountain SD	County : Monroe	AUN Number : 120455483
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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 5/17/23
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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.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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 Unassigned Fund Balance is on hand to maintain reserve for future needs.
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 being utilized to balance the 2023-2024 fiscal year budget.

<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	209,917
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	14,330,825
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,330,825</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	151,761,772
7000 Revenue from State Sources	77,572,332
8000 Revenue from Federal Sources	7,800,896
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$237,135,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$253,465,825</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	128,627,214
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	133,000
6114 Payments in Lieu of Current Taxes - State / Local	155,000
6150 Current Act 511 Taxes - Proportional Assessments	8,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,900,000
6500 Earnings on Investments	3,169,058
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,505,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	110,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$151,761,772
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	35,191,685
7112 Basic Education Funding-Social Security	3,532,139
7160 Tuition for Orphans Subsidy	600,000
7220 Vocational Education	484,395
7271 Special Education funds for School-Aged Pupils	7,753,382
7299 Program Revenues Not Listed Previously in the 7200 Series	61,780
7311 Pupil Transportation Subsidy	2,969,703
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,297
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,494,214
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	7,824,278
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	1,534,068
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200,000
7820 State Share of Retirement Contributions	15,681,391
REVENUE FROM STATE SOURCES	\$77,572,332
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,379,468
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	344,678

	REVISED SUBMISSION
	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	60,000
8517 Title IV - 21st Century Schools	266,750
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$7,800,896
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	237,135,000

AUN: 120455403 Pocono Mountain SD

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

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Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$128,627,214
Amount of Tax Relief for Homestead Exclusions	<u>\$7,871,484</u>
Total Approx. Tax Revenue:	\$136,498,698
Approx. Tax Levy for Tax Rate Calculation:	\$146,927,932

Monroe

Total

2022-23 Data

a. Assessed Value	\$6,741,619,621	\$6,741,619,621
b. Real Estate Mills	20.3500	

I. 2023-24 Data

c. 2021 STEB Market Value	\$5,535,310,964	\$5,535,310,964
d. Assessed Value	\$6,852,981,893	\$6,852,981,893
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$137,191,959	\$137,191,959
(a * b)		

2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$137,191,959	\$137,191,959
(f Total * g)		
i. Base Mills Subject to Index	20.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$146,927,932	\$146,927,932
(Approx. Tax Levy * g)		

I. 2023-24 Real Estate Tax Rate	21.4400
(k / d * 1000)	

III. m. Tax Levy Generated by Mills	\$146,927,932	\$146,927,932
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$139,056,448
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$128,627,214
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$128,627,214
Amount of Tax Relief for Homestead Exclusions	<u>\$7,871,484</u>
Total Approx. Tax Revenue:	\$136,498,698
Approx. Tax Levy for Tax Rate Calculation:	\$146,927,932

	Monroe	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.4489	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$146,988,923	\$146,988,923
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	\$27,898.00	
Number of Homestead/Farmstead Properties	13160	13160
Median Assessed Value of Homestead Properties		\$139,900

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code
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Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$128,627,214
Amount of Tax Relief for Homestead Exclusions	<u>\$7,871,484</u>
Total Approx. Tax Revenue:	\$136,498,698
Approx. Tax Levy for Tax Rate Calculation:	\$146,927,932

Monroe

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,824,278	Lowering RE Tax Rate	\$0	\$7,824,278
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$47,206			\$47,206
Amount of Tax Relief from State/Local Sources				\$7,871,484

CODE6111 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>
Monroe	6,852,981,893	21.4400	146,927,932			92.50000%	
Totals:	6,852,981,893		146,927,932	7,871,484	139,056,448	92.50000%	128,627,214

RateEstimated Revenue

6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0		
	Total Current Act 511 Taxes – Flat Rate Assessments			0	0		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	6,250,000	6,250,000		
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,200,000	2,200,000		
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			8,450,000	8,450,000		
	Total Act 511, Current Taxes				8,450,000		

Act 511 Tax Limit -->

5,535,310,964 X
Market Value12
Mills66,423,732
(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	20.3500	21.4400	5.36%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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REVISED SUBMISSION

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	91,606,456
1200 Special Programs - Elementary / Secondary	40,553,274
1300 Vocational Education	3,191,700
1400 Other Instructional Programs - Elementary / Secondary	3,658,275
1500 Nonpublic School Programs	5,500
1700 Higher Education Programs for Secondary Students	61,780
Total Instruction	\$139,076,985
2000 Support Services	
2100 Support Services - Students	9,647,214
2200 Support Services - Instructional Staff	10,600,464
2300 Support Services - Administration	12,786,684
2400 Support Services - Pupil Health	2,250,153
2500 Support Services - Business	1,915,278
2600 Operation and Maintenance of Plant Services	19,308,226
2700 Student Transportation Services	13,953,817
2800 Support Services - Central	3,087,425
2900 Other Support Services	81,950
Total Support Services	\$73,631,211
3000 Operation of Non-Instructional Services	
3200 Student Activities	4,728,794
3300 Community Services	39,000
Total Operation of Non-Instructional Services	\$4,767,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,704,010
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	955,000
Total Other Expenditures and Financing Uses	\$21,659,010
Total Estimated Expenditures and Other Financing Uses	\$239,135,000

**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 : Pocono Mountain SD	County : Monroe	AUN Number : 120455483
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SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/17/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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	REVISED SUBMISSION
	<u>Amount</u>
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8517 Title IV - 21st Century Schools	266,750
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
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REVISED SUBMISSION

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	91,606,456
1200 Special Programs - Elementary / Secondary	40,553,274
1300 Vocational Education	3,191,700
1400 Other Instructional Programs - Elementary / Secondary	3,658,275
1500 Nonpublic School Programs	5,500
1700 Higher Education Programs for Secondary Students	61,780
Total Instruction	\$139,076,985
2000 Support Services	
2100 Support Services - Students	9,647,214
2200 Support Services - Instructional Staff	10,600,464
2300 Support Services - Administration	12,786,684
2400 Support Services - Pupil Health	2,250,153
2500 Support Services - Business	1,915,278
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2700 Student Transportation Services	13,953,817
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Total Operation of Non-Instructional Services	\$4,767,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,704,010
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5900 Budgetary Reserve	955,000
Total Other Expenditures and Financing Uses	\$21,659,010
Total Estimated Expenditures and Other Financing Uses	\$239,135,000

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REVISED SUBMISSION

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,950,847
200 Personnel Services - Employee Benefits	32,156,146
300 Purchased Professional and Technical Services	156,875
400 Purchased Property Services	121,628
500 Other Purchased Services	8,360,350
600 Supplies	1,806,724
800 Other Objects	53,886
Total Regular Programs - Elementary / Secondary	\$91,606,456
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,320,089
200 Personnel Services - Employee Benefits	9,406,964
300 Purchased Professional and Technical Services	9,770,000
500 Other Purchased Services	6,962,500
600 Supplies	80,750
800 Other Objects	12,971
Total Special Programs - Elementary / Secondary	\$40,553,274
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,191,700
Total Vocational Education	\$3,191,700
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,894,712
200 Personnel Services - Employee Benefits	1,244,649
300 Purchased Professional and Technical Services	72,000
500 Other Purchased Services	425,250
600 Supplies	21,264
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$3,658,275
1500 <u>Nonpublic School Programs</u>	
600 Supplies	5,500
Total Nonpublic School Programs	\$5,500
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	61,780
Total Higher Education Programs for Secondary Students	\$61,780
Total Instruction	\$139,076,985
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,741,131
200 Personnel Services - Employee Benefits	3,771,389
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	15,150
600 Supplies	8,444

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<u>Description</u>	<u>Amount</u>
800 Other Objects	11,100
Total Support Services - Students	\$9,647,214
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,962,284
200 Personnel Services - Employee Benefits	3,027,852
300 Purchased Professional and Technical Services	953,500
400 Purchased Property Services	288,500
500 Other Purchased Services	222,000
600 Supplies	1,519,628
700 Property	620,000
800 Other Objects	6,700
Total Support Services - Instructional Staff	\$10,600,464
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,791,096
200 Personnel Services - Employee Benefits	3,945,211
300 Purchased Professional and Technical Services	1,286,500
400 Purchased Property Services	10,200
500 Other Purchased Services	357,752
600 Supplies	192,525
800 Other Objects	1,203,400
Total Support Services - Administration	\$12,786,684
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,354,122
200 Personnel Services - Employee Benefits	889,531
400 Purchased Property Services	1,000
500 Other Purchased Services	5,300
800 Other Objects	200
Total Support Services - Pupil Health	\$2,250,153
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,065,944
200 Personnel Services - Employee Benefits	700,226
400 Purchased Property Services	14,708
500 Other Purchased Services	125,500
600 Supplies	1,000
800 Other Objects	7,900
Total Support Services - Business	\$1,915,278
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,355,465
200 Personnel Services - Employee Benefits	4,174,948
300 Purchased Professional and Technical Services	2,366,900
400 Purchased Property Services	1,167,100
500 Other Purchased Services	613,438
600 Supplies	4,317,875
700 Property	305,000
800 Other Objects	7,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$19,308,226
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	180,920
200 Personnel Services - Employee Benefits	118,847
400 Purchased Property Services	53,500
500 Other Purchased Services	12,590,750
600 Supplies	1,007,300
800 Other Objects	2,500
Total Student Transportation Services	\$13,953,817
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	693,385
200 Personnel Services - Employee Benefits	455,490
300 Purchased Professional and Technical Services	1,415,000
500 Other Purchased Services	463,800
600 Supplies	27,000
800 Other Objects	32,750
Total Support Services - Central	\$3,087,425
2900 <u>Other Support Services</u>	
500 Other Purchased Services	81,950
Total Other Support Services	\$81,950
Total Support Services	\$73,631,211
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	2,033,478
200 Personnel Services - Employee Benefits	1,335,805
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	102,200
500 Other Purchased Services	541,453
600 Supplies	345,049
700 Property	24,000
800 Other Objects	318,809
Total Student Activities	\$4,728,794
3300 <u>Community Services</u>	
600 Supplies	29,000
800 Other Objects	10,000
Total Community Services	\$39,000
Total Operation of Non-Instructional Services	\$4,767,794
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,856,430
900 Other Uses of Funds	14,847,580
Total Debt Service / Other Expenditures and Financing Uses	\$18,704,010
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	955,000
Total Budgetary Reserve	\$955,000
Total Other Expenditures and Financing Uses	\$21,659,010
TOTAL EXPENDITURES	\$239,135,000

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	27,000,000	24,000,000
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	5,200,000	6,408,000
Other Capital Projects Fund	750,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000,000	9,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$45,400,000	\$41,108,000

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$45,400,000

\$41,108,000

Long-Term Indebtedness**06/30/2023 Estimate****06/30/2024 Projection****General Fund**

0510 Bonds Payable	115,995,000	101,345,000
0520 Extended-Term Financing Agreements Payable	301,023	102,586
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	8,000,000	7,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	85,000,000	86,000,000
0599 Other Noncurrent Liabilities	240,000,000	250,000,000
Total General Fund	\$449,296,023	\$444,447,586

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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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****\$449,296,023****\$444,447,586**

Short-Term Payables06/30/2023 Estimate06/30/2024 Projection

General Fund	30,000,000	31,000,000
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	40,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$32,300,000	\$33,335,000
TOTAL INDEBTEDNESS	\$481,596,023	\$477,782,586

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Account Description	Amounts
0810 Nonspendable Fund Balance	209,917
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	12,330,825
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,330,825
5900 Budgetary Reserve	955,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,495,742