

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023



President of the Board - Original Signature Required

Date

6/21/23



Secretary of the Board - Original Signature Required

Date

6/21/23



Chief School Administrator - Original Signature Required

Date

6/21/23

Ann Marie Ohmnacht

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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.

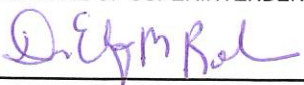
Total Budgeted Expenditures	\$237080000
Ending Unassigned Fund Balance	\$10130825
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.27%

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 6/21/23
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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)

<b>School District Name :</b> Pocono Mountain SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120455403
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  5/17/23
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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	209,917
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,200,000
0850 Unassigned Fund Balance	14,330,825
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$18,530,825</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	150,097,899
7000 Revenue from State Sources	74,981,205
8000 Revenue from Federal Sources	7,800,896
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$232,880,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$251,410,825</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	128,627,214
6112 Interim Real Estate Taxes	200,000
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	7,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,700,000
6500 Earnings on Investments	2,880,185
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	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$150,097,899</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	32,688,285
7112 Basic Education Funding-Social Security	3,525,501
7160 Tuition for Orphans Subsidy	820,000
7220 Vocational Education	484,395
7271 Special Education funds for School-Aged Pupils	7,581,795
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	100,000
7820 State Share of Retirement Contributions	15,651,889
<b>REVENUE FROM STATE SOURCES</b>	<b>\$74,981,205</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,800,896</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>232,880,000</b>

AUN: 120455403 Pocono Mountain SD

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

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Page - 1 of 3

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 \$7,871,484

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)		



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

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Page - 2 of 3

Act 1 Index (current): 5.4%

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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 ( $i * (1 + \text{Index})$ )	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 ( $t * \text{Est. Pct. Collection}$ )	\$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

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%

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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

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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				<u>\$7,871,484</u>

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%	
<b>Totals:</b>	<b>6,852,981,893</b>		<b>146,927,932</b>	<b>- 7,871,484 =</b>	<b>139,056,448 X</b>	<b>92.50000% =</b>	<b>128,627,214</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,450,000</b>
<b>Total Act 511, Current Taxes</b>			<b>7,450,000</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>5,535,310,964 X</b>	<b>12</b>	<b>66,423,732</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> 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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	91,813,093
1200 Special Programs - Elementary / Secondary	40,605,739
1300 Vocational Education	3,191,700
1400 Other Instructional Programs - Elementary / Secondary	3,669,411
1500 Nonpublic School Programs	5,500
1700 Higher Education Programs for Secondary Students	61,780
<b>Total Instruction</b>	<b>\$139,347,223</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,633,754
2200 Support Services - Instructional Staff	10,540,114
2300 Support Services - Administration	12,882,661
2400 Support Services - Pupil Health	2,258,112
2500 Support Services - Business	1,873,135
2600 Operation and Maintenance of Plant Services	19,046,517
2700 Student Transportation Services	13,945,902
2800 Support Services - Central	3,055,874
2900 Other Support Services	81,950
<b>Total Support Services</b>	<b>\$73,318,019</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	4,716,748
3300 Community Services	39,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,755,748</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,704,010
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	950,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,659,010</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$237,080,000</b>

LEA : 120455403 Pocono Mountain SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	48,902,094
200 Personnel Services - Employee Benefits	32,411,536
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$91,813,093</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	14,301,025
200 Personnel Services - Employee Benefits	9,478,493
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$40,605,739</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	3,191,700
<b>Total Vocational Education</b>	<b>\$3,191,700</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,894,712
200 Personnel Services - Employee Benefits	1,255,785
300 Purchased Professional and Technical Services	72,000
500 Other Purchased Services	425,250
600 Supplies	21,264
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$3,669,411</b>
<b>1500 Nonpublic School Programs</b>	
600 Supplies	5,500
<b>Total Nonpublic School Programs</b>	<b>\$5,500</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	61,780
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$61,780</b>
<b>Total Instruction</b>	<b>\$139,347,223</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	5,712,744
200 Personnel Services - Employee Benefits	3,786,317
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	15,150
600 Supplies	8,443

<u>Description</u>	<u>Amount</u>
800 Other Objects	11,100
<b>Total Support Services - Students</b>	<b>\$9,633,754</b>
<b><u>2200 Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,911,984
200 Personnel Services - Employee Benefits	3,017,802
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
<b>Total Support Services - Instructional Staff</b>	<b>\$10,540,114</b>
<b><u>2300 Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,813,312
200 Personnel Services - Employee Benefits	4,018,972
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
<b>Total Support Services - Administration</b>	<b>\$12,882,661</b>
<b><u>2400 Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,354,122
200 Personnel Services - Employee Benefits	897,490
400 Purchased Property Services	1,000
500 Other Purchased Services	5,300
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$2,258,112</b>
<b><u>2500 Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,038,144
200 Personnel Services - Employee Benefits	688,066
400 Purchased Property Services	12,525
500 Other Purchased Services	125,500
600 Supplies	1,000
800 Other Objects	7,900
<b>Total Support Services - Business</b>	<b>\$1,873,135</b>
<b><u>2600 Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	6,360,840
200 Personnel Services - Employee Benefits	4,215,864
300 Purchased Professional and Technical Services	2,366,900
400 Purchased Property Services	1,164,100
500 Other Purchased Services	613,438
600 Supplies	4,317,875
800 Other Objects	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$19,046,517</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	175,520
200 Personnel Services - Employee Benefits	116,332
400 Purchased Property Services	53,500
500 Other Purchased Services	12,590,750
600 Supplies	1,007,300
800 Other Objects	2,500
<b>Total Student Transportation Services</b>	<b>\$13,945,902</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	671,960
200 Personnel Services - Employee Benefits	445,364
300 Purchased Professional and Technical Services	1,415,000
500 Other Purchased Services	463,800
600 Supplies	27,000
800 Other Objects	32,750
<b>Total Support Services - Central</b>	<b>\$3,055,874</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	81,950
<b>Total Other Support Services</b>	<b>\$81,950</b>
<b>Total Support Services</b>	<b>\$73,318,019</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	2,033,478
200 Personnel Services - Employee Benefits	1,347,759
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	102,200
500 Other Purchased Services	541,453
600 Supplies	345,049
800 Other Objects	318,809
<b>Total Student Activities</b>	<b>\$4,716,748</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	29,000
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$39,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,755,748</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,856,430
900 Other Uses of Funds	14,847,580
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,704,010</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>



<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	950,000
Total Budgetary Reserve	\$950,000
Total Other Expenditures and Financing Uses	\$19,659,010
TOTAL EXPENDITURES	\$237,080,000

**Cash and Short-Term Investments****06/30/2023 Estimate****06/30/2024 Projection**

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	5,408,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$45,400,000</b>	<b>\$40,108,000</b>

**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

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$45,400,000	\$40,108,000

**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
<b>Total General Fund</b>	<b>\$449,296,023</b>	<b>\$444,447,586</b>

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$449,296,023</b>	<b>\$444,447,586</b>



**Short-Term Payables**

	<b><u>06/30/2023 Estimate</u></b>	<b><u>06/30/2024 Projection</u></b>
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		
<b>Total Short-Term Payables</b>	<b>\$32,300,000</b>	<b>\$33,335,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$481,596,023</b>	<b>\$477,782,586</b>

Page 26