

Proposed Final Budget

2023-2024 Sandbox General Fund Budget

LEA : 122098403 Quakertown Community SD

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Estimated Revenues and Other Financing Sources: Budget Summary

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<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	932,007	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	26,550,589	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,822,156	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$36,372,745</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	91,702,163	
7000 Revenue from State Sources	31,180,074	
8000 Revenue from Federal Sources	3,058,307	
9000 Other Financing Sources	870,271	
Total Estimated Revenues And Other Financing Sources		<u>\$126,810,815</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$163,183,560</u>

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Estimated Revenues and Other Financing Sources: Detail

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	72,977,802
6112 Interim Real Estate Taxes	578,829
6150 Current Act 511 Taxes - Proportional Assessments	13,932,689
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,243,843
6500 Earnings on Investments	1,250,000
6700 Revenues from LEA Activities	165,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,267,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	41,500
6940 Tuition from Patrons	60,500
6990 Refunds and Other Miscellaneous Revenue	155,000
REVENUE FROM LOCAL SOURCES	\$91,702,163
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,026,439
7112 Basic Education Funding-Social Security	1,782,033
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	3,183,229
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,152,201
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,170
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,630,967
7505 Ready to Learn Block Grant	535,278
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	325,000
7820 State Share of Retirement Contributions	8,029,757
REVENUE FROM STATE SOURCES	\$31,180,074
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	530,814
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,940
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	40,520
8517 NCLB, Title IV - 21st Century Schools	40,436
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	845,597
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,465,000

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Estimated Revenues and Other Financing Sources: Detail

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Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
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REVENUE FROM FEDERAL SOURCES	\$3,058,307
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OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing and Leases	845,271
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9400 Sale of or Compensation for Loss of Fixed Assets	25,000
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OTHER FINANCING SOURCES	\$870,271
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	126,810,815
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Real Estate Tax Rate (RETR) Report

AUN: 122098403 Quakertown Community SD

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

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Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$72,977,802
 Amount of Tax Relief for Homestead Exclusions \$2,630,967
 Total Approx. Tax Revenue: \$75,608,769
 Approx. Tax Levy for Tax Rate Calculation: \$77,865,814

Bucks

Total

2022-23 Data		
a. Assessed Value	\$437,159,110	\$437,159,110
b. Real Estate Mills	172.2074	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,823,444,381	\$3,823,444,381
d. Assessed Value	\$443,296,925	\$443,296,925
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$75,282,034	\$75,282,034
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2022-23 Tax Levy	\$75,282,034	\$75,282,034
(f Total * g)		
i. Base Mills Subject to Index	172.2074	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$77,865,814	\$77,865,814
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate		
(k / d * 1000)	175.6516	
III.		
m. Tax Levy Generated by Mills	\$77,865,814	\$77,865,814
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,234,847
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,977,802
(n * Est. Pct. Collection)		

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Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$72,977,802

Amount of Tax Relief for Homestead Exclusions \$2,630,967

Total Approx. Tax Revenue: \$75,608,769

Approx. Tax Levy for Tax Rate Calculation: \$77,865,814

Bucks

Total

Index Maximums		
p. Maximum Mills Based On Index	180,3011	
(i * (1 + Index))		
q. Mills In Excess of Index	0,0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$79,926,923	\$79,926,923
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$72,977,802

Amount of Tax Relief for Homestead Exclusions \$2,630,967

Total Approx. Tax Revenue: \$75,608,769

Approx. Tax Levy for Tax Rate Calculation: \$77,865,814

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,630,967	Lowering RE Tax Rate	\$0	\$2,630,967
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,630,967

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111	<u>Current Real Estate Taxes</u>								
	<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>	
	Bucks	443,296,925	175.6516	77,865,814			97.000000%		
Totals:		443,296,925		77,865,814	-	2,630,967 =	75,234,847 X	97.000000% =	72,977,802

		<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>	<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	1.000%	0.000%	12,617,900	12,617,900
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,314,789	1,314,789
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			13,932,689	13,932,689
	Total Act 511, Current Taxes				13,932,689
	Act 511 Tax Limit -->		3,823,444,381 X	12	45,881,333
			Market Value	Mills	(511 Limit)

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Comparison of Tax Rate Changes to Index

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Bucks	172.2074	175.6516	2.01%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,398,277
1200 Special Programs - Elementary / Secondary	21,593,308
1300 Vocational Education	4,789,398
1400 Other Instructional Programs - Elementary / Secondary	1,762,713
1500 Nonpublic School Programs	43,382
1800 Pre-Kindergarten	340,000
Total Instruction	\$76,927,078
2000 Support Services	
2100 Support Services - Students	6,153,220
2200 Support Services - Instructional Staff	4,604,108
2300 Support Services - Administration	7,148,015
2400 Support Services - Pupil Health	1,568,001
2500 Support Services - Business	1,214,026
2600 Operation and Maintenance of Plant Services	7,987,803
2700 Student Transportation Services	4,298,754
2800 Support Services - Central	4,205,701
2900 Other Support Services	60,000
Total Support Services	\$37,239,628
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,398,065
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$1,413,065
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,235,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,235,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,415,646
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	1,525,000
Total Other Expenditures and Financing Uses	\$14,140,646
Total Estimated Expenditures and Other Financing Uses	\$131,955,417

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,499,326
200 Personnel Services - Employee Benefits	17,557,022
300 Purchased Professional and Technical Services	659,946
400 Purchased Property Services	29,850
500 Other Purchased Services	2,341,240
600 Supplies	1,062,216
700 Property	238,602
800 Other Objects	10,075
Total Regular Programs - Elementary / Secondary	\$48,398,277
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,057,344
200 Personnel Services - Employee Benefits	3,716,399
300 Purchased Professional and Technical Services	7,378,000
500 Other Purchased Services	3,570,665
600 Supplies	870,900
Total Special Programs - Elementary / Secondary	\$21,593,308
1300 Vocational Education	
500 Other Purchased Services	4,789,398
Total Vocational Education	\$4,789,398
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,088,668
200 Personnel Services - Employee Benefits	646,745
300 Purchased Professional and Technical Services	3,000
600 Supplies	24,300
Total Other Instructional Programs - Elementary / Secondary	\$1,762,713
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	36,584
600 Supplies	6,798
Total Nonpublic School Programs	\$43,382
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	250
200 Personnel Services - Employee Benefits	55
400 Purchased Property Services	40,650
600 Supplies	37,045
800 Other Objects	262,000
Total Pre-Kindergarten	\$340,000
Total Instruction	\$76,927,078
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,816,309
200 Personnel Services - Employee Benefits	2,274,786

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	7,000
600 Supplies	46,100
800 Other Objects	1,525
Total Support Services - Students	\$6,153,220
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,532,112
200 Personnel Services - Employee Benefits	881,865
300 Purchased Professional and Technical Services	98,930
400 Purchased Property Services	214,000
500 Other Purchased Services	35,500
600 Supplies	759,330
700 Property	1,077,071
800 Other Objects	5,300
Total Support Services - Instructional Staff	\$4,604,108
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,911,708
200 Personnel Services - Employee Benefits	2,344,740
300 Purchased Professional and Technical Services	640,748
400 Purchased Property Services	12,000
500 Other Purchased Services	119,304
600 Supplies	84,650
800 Other Objects	34,865
Total Support Services - Administration	\$7,148,015
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	829,790
200 Personnel Services - Employee Benefits	716,141
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	2,950
500 Other Purchased Services	650
600 Supplies	17,670
700 Property	500
Total Support Services - Pupil Health	\$1,568,001
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	524,447
200 Personnel Services - Employee Benefits	356,535
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	66,293
500 Other Purchased Services	40,000
600 Supplies	121,251
800 Other Objects	75,000
Total Support Services - Business	\$1,214,026
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,509,379
200 Personnel Services - Employee Benefits	931,256

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,848,498
400 Purchased Property Services	1,346,813
500 Other Purchased Services	280,640
600 Supplies	1,883,406
700 Property	161,500
800 Other Objects	26,311
Total Operation and Maintenance of Plant Services	\$7,987,803
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	76,756
200 Personnel Services - Employee Benefits	56,998
500 Other Purchased Services	4,165,000
Total Student Transportation Services	\$4,298,754
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,760,971
200 Personnel Services - Employee Benefits	1,518,555
300 Purchased Professional and Technical Services	124,346
400 Purchased Property Services	320,438
500 Other Purchased Services	87,418
600 Supplies	388,152
700 Property	2,500
800 Other Objects	3,321
Total Support Services - Central	\$4,205,701
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	35,000
Total Other Support Services	\$60,000
Total Support Services	\$37,239,628
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	644,213
200 Personnel Services - Employee Benefits	30,772
300 Purchased Professional and Technical Services	133,500
400 Purchased Property Services	28,800
500 Other Purchased Services	214,300
600 Supplies	99,805
700 Property	202,425
800 Other Objects	44,250
Total Student Activities	\$1,398,065
3300 <u>Community Services</u>	
800 Other Objects	15,000
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$1,413,065
4000 Facilities Acquisition, Construction and Improvement Services	

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,235,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,235,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,235,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,103,276
900 Other Uses of Funds	8,312,370
Total Debt Service / Other Expenditures and Financing Uses	\$12,415,646
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,525,000
Total Budgetary Reserve	\$1,525,000
Total Other Expenditures and Financing Uses	\$14,140,646
TOTAL EXPENDITURES	\$131,955,417

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Schedule Of Cash And Investments (CAIN)

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	23,000,000	20,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,570,000	2,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,895,000	\$22,900,000

<u>Long-Term Investments</u>	<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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Schedule Of Cash And Investments (CAIN)

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<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	\$25,895,000	\$22,900,000

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	126,170,000	120,040,000
0520 Extended-Term Financing Agreements Payable	1,089,899	1,050,459
0530 Lease Obligations		
0540 Accumulated Compensated Absences	1,831,900	1,811,800
0550 Authority Lease Obligations	1,402,000	
0560 Other Post-Employment Benefits (OPEB)	13,043,775	13,643,146
0599 Other Noncurrent Liabilities		
Total General Fund	\$143,537,574	\$136,545,405
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	15,345	12,500
0550 Authority Lease Obligations		

Proposed Final Budget

2023-2024 Sandbox General Fund Budget

Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	923,490	877,600
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$938,835	\$890,100
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Proposed Final Budget

2023-2024 Sandbox General Fund Budget

Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

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

Total Activity Fund

Other Agency Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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

Proposed Final Budget

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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	\$144,476,409	\$137,435,505

Proposed Final Budget

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$144,476,409	\$137,435,505

Proposed Final Budget

2023-2024 Sandbox General Fund Budget

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	932,007
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,767,710
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,460,433
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$31,228,143
5900 Budgetary Reserve	1,525,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,685,150