

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

6-8-23

Date

Secretary of the Board - Original Signature Required

June 8, 2023

Date

Chief School Administrator - Original Signature Required

6-8-2023

Date

Megan Hepler

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Extension

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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 : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$13971427
Ending Unassigned Fund Balance	\$532769
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.81%

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 6-8-2023
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DUE DATE: AUGUST 15, 2023

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

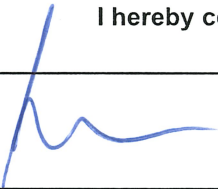
24 PS 6-687(a)(1)

(03/2006)

School District Name : Union SD	County : Clarion	AUN Number : 106169003
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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 5-11-23
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
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 not equal to 0 to cover current debt, as well as, instability of the state budget funding. Union School District relies heavily on state funding.

<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	32,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,853,322	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	732,114	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,585,436</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,825,492	
7000 Revenue from State Sources	9,841,809	
8000 Revenue from Federal Sources	537,611	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,204,912</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$17,790,348</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	1,718,933
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6120 Current Per Capita Taxes, Section 679	9,200
6140 Current Act 511 Taxes - Flat Rate Assessments	14,700
6150 Current Act 511 Taxes - Proportional Assessments	463,544
6400 Delinquencies on Taxes Levied / Assessed by the LEA	201,951
6500 Earnings on Investments	180,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	187,464
6910 Rentals	11,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$2,825,492

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,518,046
7112 Basic Education Funding-Social Security	282,988
7271 Special Education funds for School-Aged Pupils	791,941
7311 Pupil Transportation Subsidy	507,359
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	177,506
7360 Safe Schools	120,243
7505 Ready to Learn Block Grant	157,782
7820 State Share of Retirement Contributions	1,268,244

REVENUE FROM STATE SOURCES \$9,841,809

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	228,865
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	25,851
8517 Title IV - 21st Century Schools	16,500
8519 Title V - Flexibility and Accountability	22,100
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,896
8751 ARP ESSER Learning Loss	18,251
8752 ARP ESSER Summer Programs	3,650

Amount

REVENUE FROM FEDERAL SOURCES

8753 ARP ESSER Afterschool Programs	3,650
8754 ARP ESSER Homeless Children and Youth Funds	8,848
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES **\$537,611**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **13,204,912**

Act 1 Index (current): 6.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,718,933	
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>	
Total Approx. Tax Revenue:	\$1,896,439	
Approx. Tax Levy for Tax Rate Calculation:	\$2,096,715	
	Clarion	Total

2022-23 Data		
a. Assessed Value	\$36,735,983	\$36,735,983
b. Real Estate Mills	54.1041	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$112,345,909	\$112,345,909
d. Assessed Value	\$37,262,869	\$37,262,869
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$1,987,567	\$1,987,567
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,987,567	\$1,987,567
(f Total * g)		
i. Base Mills Subject to Index	54.1041	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.56465%	89.56465%
k. Tax Levy Needed	\$2,096,715	\$2,096,715
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	56.2682	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,096,715	\$2,096,715
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,919,209
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,718,933
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,718,933	
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>	
Total Approx. Tax Revenue:	\$1,896,439	
Approx. Tax Levy for Tax Rate Calculation:	\$2,096,715	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.5667	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,145,100	\$2,145,100
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	\$3,228.00	
Number of Homestead/Farmstead Properties	983	983
Median Assessed Value of Homestead Properties		\$15,168

Act 1 Index (current): 6.4%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,718,933			
Amount of Tax Relief for Homestead Exclusions	<u>\$177,506</u>			
Total Approx. Tax Revenue:	\$1,896,439			
Approx. Tax Levy for Tax Rate Calculation:	\$2,096,715			
	Clarion		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$177,506	Lowering RE Tax Rate	\$0	\$177,506
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$177,506

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Clarion	37,262,869	56.2682	2,096,715			89.56465%	
Totals:	37,262,869		2,096,715	- 177,506	= 1,919,209	X 89.56465%	= 1,718,933

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,200
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	\$5.00	\$0.00	17,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	6,500
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 23,800 14,700

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	465,811	343,544
6152 Current Act 511 Occupation Taxes	300.0000	0.000	171,195	85,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,000	35,000
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 672,006 463,544

Total Act 511, Current Taxes 478,244

Act 511 Tax Limit -->	112,345,909 X	12	1,348,151
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Clarion	54.1041	56.2682	4.00%	Yes	6.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.4%			
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	6.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.4%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,531,671
1200 Special Programs - Elementary / Secondary	1,618,493
1300 Vocational Education	541,883
1400 Other Instructional Programs - Elementary / Secondary	2,238
1500 Nonpublic School Programs	1,500
Total Instruction	\$7,695,785
2000 Support Services	
2100 Support Services - Students	654,314
2200 Support Services - Instructional Staff	179,082
2300 Support Services - Administration	1,064,618
2400 Support Services - Pupil Health	192,868
2500 Support Services - Business	155,133
2600 Operation and Maintenance of Plant Services	1,494,779
2700 Student Transportation Services	768,802
2800 Support Services - Central	352,578
2900 Other Support Services	4,306
Total Support Services	\$4,866,480
3000 Operation of Non-Instructional Services	
3200 Student Activities	436,523
3300 Community Services	21,901
Total Operation of Non-Instructional Services	\$458,424
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	667,593
5200 Interfund Transfers - Out	283,145
Total Other Expenditures and Financing Uses	\$950,738
Total Estimated Expenditures and Other Financing Uses	\$13,971,427

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,532,392
200 Personnel Services - Employee Benefits	1,938,089
300 Purchased Professional and Technical Services	119,006
400 Purchased Property Services	13,600
500 Other Purchased Services	594,379
600 Supplies	178,385
700 Property	149,970
800 Other Objects	5,850
Total Regular Programs - Elementary / Secondary	\$5,531,671
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	588,578
200 Personnel Services - Employee Benefits	352,987
300 Purchased Professional and Technical Services	165,030
500 Other Purchased Services	485,887
600 Supplies	14,611
700 Property	11,400
Total Special Programs - Elementary / Secondary	\$1,618,493
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	54,801
200 Personnel Services - Employee Benefits	32,697
300 Purchased Professional and Technical Services	1,554
500 Other Purchased Services	451,093
600 Supplies	1,738
Total Vocational Education	\$541,883
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	638
500 Other Purchased Services	100
Total Other Instructional Programs - Elementary / Secondary	\$2,238
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	\$1,500
Total Instruction	\$7,695,785
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	326,910
200 Personnel Services - Employee Benefits	212,059
300 Purchased Professional and Technical Services	77,117
400 Purchased Property Services	1,000
500 Other Purchased Services	6,050
600 Supplies	31,178

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$654,314
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	75,281
300 Purchased Professional and Technical Services	16,600
500 Other Purchased Services	3,500
600 Supplies	3,301
800 Other Objects	400
Total Support Services - Instructional Staff	\$179,082
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	496,899
200 Personnel Services - Employee Benefits	411,526
300 Purchased Professional and Technical Services	65,808
400 Purchased Property Services	12,029
500 Other Purchased Services	21,600
600 Supplies	26,106
700 Property	18,000
800 Other Objects	12,650
Total Support Services - Administration	\$1,064,618
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	92,681
200 Personnel Services - Employee Benefits	92,547
300 Purchased Professional and Technical Services	2,420
500 Other Purchased Services	1,000
600 Supplies	4,220
Total Support Services - Pupil Health	\$192,868
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	63,961
200 Personnel Services - Employee Benefits	55,483
300 Purchased Professional and Technical Services	6,200
400 Purchased Property Services	12,700
500 Other Purchased Services	4,660
600 Supplies	2,500
700 Property	7,129
800 Other Objects	2,500
Total Support Services - Business	\$155,133
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	549,772
200 Personnel Services - Employee Benefits	403,644
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	76,200
500 Other Purchased Services	89,948
600 Supplies	240,210
700 Property	107,650
800 Other Objects	355

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,494,779
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,107
200 Personnel Services - Employee Benefits	6,145
500 Other Purchased Services	751,000
600 Supplies	4,550
Total Student Transportation Services	\$768,802
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	137,120
200 Personnel Services - Employee Benefits	134,197
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	6,600
600 Supplies	32,861
700 Property	34,800
800 Other Objects	1,000
Total Support Services - Central	\$352,578
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,306
Total Other Support Services	\$4,306
Total Support Services	\$4,866,480
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	94,411
200 Personnel Services - Employee Benefits	38,142
300 Purchased Professional and Technical Services	80,850
400 Purchased Property Services	10,700
500 Other Purchased Services	67,835
600 Supplies	101,820
700 Property	31,765
800 Other Objects	11,000
Total Student Activities	\$436,523
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,400
200 Personnel Services - Employee Benefits	451
600 Supplies	15,600
800 Other Objects	450
Total Community Services	\$21,901
Total Operation of Non-Instructional Services	\$458,424
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	100,423
900 Other Uses of Funds	567,170
Total Debt Service / Other Expenditures and Financing Uses	\$667,593

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<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	283,145
Total Interfund Transfers - Out	\$283,145
Total Other Expenditures and Financing Uses	\$950,738
TOTAL EXPENDITURES	\$13,971,427

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	4,699,834	1,078,807
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	363,909	263,909
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,063,743	\$1,342,716

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	250,000	2,955,000
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	375,409	260,259
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$625,409	\$3,215,259
TOTAL CASH AND INVESTMENTS	\$5,689,152	\$4,557,975

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	4,955,526	4,287,878
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	89,300	86,675
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,111,595	6,580,595
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,156,421	\$10,955,148

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$11,156,421	\$10,955,148
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	667,592	667,649
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	\$667,592	\$667,649
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TOTAL INDEBTEDNESS	\$11,824,013	\$11,622,797
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Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,286,152
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	532,769
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,818,921

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,850,921
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