

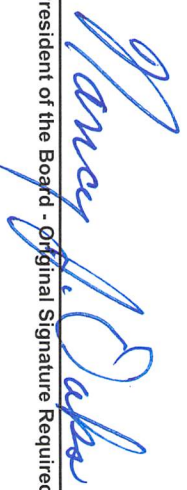
## FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

### General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

President of the Board - Original Signature Required



Date

6-19-23

Secretary of the Board - Original Signature Required



Date

6-19-23

Chief School Administrator - Original Signature Required



Date

6-19-23

Bradley Brothers

Contact Person

Telephone

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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 : Harmony Area SD	COUNTY : Clearfield	AUN : 110173504
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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.

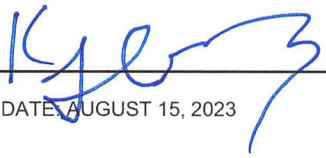
Total Budgeted Expenditures	\$6823161
Ending Unassigned Fund Balance	\$746685
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.94%

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 6-19-23
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DUE DATE: AUGUST 15, 2023

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

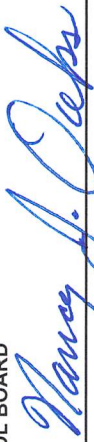
24 PS 6-687(a)(1)

(03/2006)

School District Name : Harmony Area SD	County : Clearfield	AUN Number : 110173504
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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 6-19-23
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00 . Provide a justification.	The benefit expenses included in object 2800 are for tuition reimbursements for account 10-2834-240 in the amount of \$5,000. The salaries are recorded to the appropriate functions for staff members
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2100, Object 100: \$85,250.00 Function 2100, Object 200: \$89,077.00	Increased health care, benefits and retirement costs exceed the salary of the employees.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$40,300.00 Function 2400, Object 200: \$42,147.00	Increased health care, benefits and retirement costs exceed the salary of the employees.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$5,000.00	The benefit expenses included in object 2800 are for tuition reimbursements for account 10-2834-240 in the amount of \$5,000. The salaries are recorded to the appropriate functions for staff members
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	5900 is a reserve for any unforeseen circumstances that may arise in the 2023-2024 school year. As an example, special needs students may arrive later in the school year and require special needs services not budgeted.
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.	An unassigned fund balance provides financial stability for cash flow purposes and to address unexpected fluctuations in revenue and expenses from year to year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance provides for rising cost of health care (3% this year), pension increases and salary increases from year to year

<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	123,141	
0820 Restricted Fund Balance	6,492	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,150,402	
0850 Unassigned Fund Balance	802,476	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$2,952,878</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	1,512,606	
7000 Revenue from State Sources	4,505,699	
8000 Revenue from Federal Sources	699,063	
9000 Other Financing Sources	50,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$6,767,368</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$9,720,246</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	919,880
6113 Public Utility Realty Taxes	1,200
6114 Payments in Lieu of Current Taxes - State / Local	3,248
6120 Current Per Capita Taxes, Section 679	4,584
6140 Current Act 511 Taxes - Flat Rate Assessments	8,384
6150 Current Act 511 Taxes - Proportional Assessments	193,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	120,500
6500 Earnings on Investments	16,810
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	232,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	1,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$1,512,606</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,000,000
7112 Basic Education Funding-Social Security	110,000
7240 Driver Education - Student	350
7271 Special Education funds for School-Aged Pupils	300,000
7311 Pupil Transportation Subsidy	280,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	22,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	164,340
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,000
7340 State Property Tax Reduction Allocation	101,741
7505 Ready to Learn Block Grant	73,268
7820 State Share of Retirement Contributions	450,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$4,505,699</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	176,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	14,448
8517 Title IV - 21st Century Schools	14,899
8519 Title V - Flexibility and Accountability	9,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	284,216
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$699,063</b>
<b>OTHER FINANCING SOURCES</b>	
9500 Capital Contributions	50,000
<b>OTHER FINANCING SOURCES</b>	<b>\$50,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>6,767,368</b>

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$920,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$101,741</u>		
Total Approx. Tax Revenue:	\$1,021,741		
Approx. Tax Levy for Tax Rate Calculation:	\$1,134,728		
	Clearfield	Indiana	Total

2022-23 Data			
a. Assessed Value	\$12,733,831	\$9,765,000	\$22,498,831
b. Real Estate Mills	81.6600	7.1100	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$91,165,210	\$6,033,713	\$97,198,923
d. Assessed Value	\$12,942,182	\$9,585,500	\$22,527,682
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,039,845	\$69,429	\$1,109,274
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	93.79241%	6.20759%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,040,415	\$68,859	\$1,109,274
(f Total * g)			
i. Base Mills Subject to Index	81.7047	7.1100	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	90.00000%	89.06208%
k. Tax Levy Needed	\$1,064,289	\$70,439	\$1,134,728
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	82.2300	7.3400	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,064,236	\$70,358	\$1,134,594
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$1,032,853
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$919,880
(n * Est. Pct. Collection)			



Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$920,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$101,741</u>		
Total Approx. Tax Revenue:	\$1,021,741		
Approx. Tax Levy for Tax Rate Calculation:	\$1,134,728		
	Clearfield	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	86.4435	7.5223	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,118,768	\$72,105	\$1,190,873
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,002.07	\$22,453.68	
Number of Homestead/Farmstead Properties	546	79	625
Median Assessed Value of Homestead Properties			\$55,650

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$920,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$101,741</u>		
Total Approx. Tax Revenue:	\$1,021,741		
Approx. Tax Levy for Tax Rate Calculation:	\$1,134,728		
	Clearfield	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$101,741	Lowering RE Tax Rate	\$0	\$101,741
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$101,741

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Clearfield	12,942,182	82.2300	1,064,236				89.00000%		
Indiana	9,585,500	7.3400	70,358				90.00000%		
Totals:	22,527,682		1,134,594	-	101,741	=	1,032,853	X	89.06208% = 919,880
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				4,584	
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			\$5.00		\$0.00		4,584	4,584
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$10.00		\$0.00		3,800	3,800
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								8,384	8,384
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%		180,000	180,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		13,000	13,000
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								193,000	193,000
Total Act 511, Current Taxes									201,384
Act 511 Tax Limit -->				97,198,923		X		12	1,166,387
				Market Value				Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	81.7047	82.2300	0.65%	Yes	5.8%				
	Indiana	7.1100	7.3400	3.24%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

LEA : 110173504     Harmony Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	2,544,393
1200 Special Programs - Elementary / Secondary	778,097
1300 Vocational Education	118,000
1400 Other Instructional Programs - Elementary / Secondary	18,879
1800 Pre-Kindergarten	176,000
<b>Total Instruction</b>	<b>\$3,635,369</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	205,827
2200 Support Services - Instructional Staff	97,998
2300 Support Services - Administration	602,955
2400 Support Services - Pupil Health	110,812
2500 Support Services - Business	237,894
2600 Operation and Maintenance of Plant Services	541,203
2700 Student Transportation Services	435,000
2800 Support Services - Central	80,125
<b>Total Support Services</b>	<b>\$2,311,814</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	120,378
<b>Total Operation of Non-Instructional Services</b>	<b>\$120,378</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,600
5200 Interfund Transfers - Out	730,000
5900 Budgetary Reserve	20,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,600</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$6,823,161</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,311,086
200 Personnel Services - Employee Benefits		1,031,907
300 Purchased Professional and Technical Services		40,000
400 Purchased Property Services		17,000
500 Other Purchased Services		80,900
600 Supplies		62,000
800 Other Objects		1,500
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$2,544,393</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		322,222
200 Personnel Services - Employee Benefits		288,875
300 Purchased Professional and Technical Services		97,000
500 Other Purchased Services		66,000
600 Supplies		4,000
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$778,097</b>
<b>1300 <u>Vocational Education</u></b>		
500 Other Purchased Services		118,000
<b>Total Vocational Education</b>		<b>\$118,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,350
200 Personnel Services - Employee Benefits		529
300 Purchased Professional and Technical Services		3,000
500 Other Purchased Services		14,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$18,879</b>
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		69,375
200 Personnel Services - Employee Benefits		64,925
300 Purchased Professional and Technical Services		5,000
600 Supplies		36,700
<b>Total Pre-Kindergarten</b>		<b>\$176,000</b>
<b>Total Instruction</b>		<b>\$3,635,369</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		85,250
200 Personnel Services - Employee Benefits		89,077
300 Purchased Professional and Technical Services		28,000
500 Other Purchased Services		500
600 Supplies		3,000
<b>Total Support Services - Students</b>		<b>\$205,827</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		46,880

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	46,218
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	800
600 Supplies	2,100
<b>Total Support Services - Instructional Staff</b>	<b>\$97,998</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	323,329
200 Personnel Services - Employee Benefits	222,271
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	16,305
600 Supplies	4,050
800 Other Objects	13,000
<b>Total Support Services - Administration</b>	<b>\$602,955</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	40,300
200 Personnel Services - Employee Benefits	42,147
300 Purchased Professional and Technical Services	22,415
400 Purchased Property Services	1,500
500 Other Purchased Services	300
600 Supplies	4,150
<b>Total Support Services - Pupil Health</b>	<b>\$110,812</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	108,842
200 Personnel Services - Employee Benefits	78,002
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	5,000
500 Other Purchased Services	2,700
600 Supplies	2,500
800 Other Objects	1,350
<b>Total Support Services - Business</b>	<b>\$237,894</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	156,690
200 Personnel Services - Employee Benefits	131,453
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	31,200
500 Other Purchased Services	44,851
600 Supplies	160,509
700 Property	4,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$541,203</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	435,000
<b>Total Student Transportation Services</b>	<b>\$435,000</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	5,000

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	9,400
600 Supplies	10,200
800 Other Objects	525
<b>Total Support Services - Central</b>	<b>\$80,125</b>
<b>Total Support Services</b>	<b>\$2,311,814</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	69,637
200 Personnel Services - Employee Benefits	21,668
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	21,073
600 Supplies	5,000
<b>Total Student Activities</b>	<b>\$120,378</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$120,378</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	600
900 Other Uses of Funds	5,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,600</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	730,000
<b>Total Interfund Transfers - Out</b>	<b>\$730,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	20,000
<b>Total Budgetary Reserve</b>	<b>\$20,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$755,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$6,823,161</b>



Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	154,937	158,015
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	735,118	749,724
Capital Reserve Fund - § 1431	63,665	65,434
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 Cash and Short-Term Investments	\$953,720	\$973,173

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		

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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	\$953,720	\$973,173

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	6,000,000	6,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	70,995	62,804
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	289,000	232,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,359,995</b>	<b>\$6,294,804</b>
<b>Public Purpose (Expendable) Trust 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 Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</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 Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise Funds</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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust 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 Private Purpose Trust Fund</b>		
<b>Investment Trust 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 Investment Trust Fund</b>		
<b>Pension Trust 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

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<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>\$6,359,995</b>	<b>\$6,294,804</b>

<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	\$6,359,995	\$6,294,804



Account Description	Amounts
0810 Nonspendable Fund Balance	123,141
0820 Restricted Fund Balance	6,492
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,150,400
0850 Unassigned Fund Balance	746,685
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,897,085
5900 Budgetary Reserve	20,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,046,718