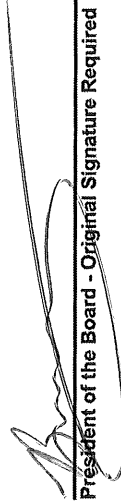


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



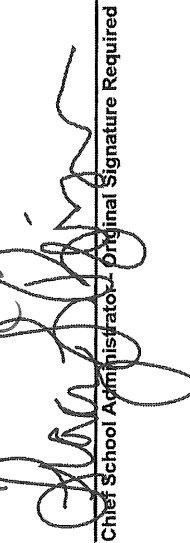
President of the Board - Original Signature Required

Date 6/15/23



Secretary of the Board - Original Signature Required

Date 6/15/23



Chief School Administrator - Original Signature Required

Date 6/15/23

Beth Boylan

(724)932-5152 Extn : 1102

Contact Person

Telephone

Extension

Beth.boylan@jasmuskies.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Jamestown Area SD	COUNTY : Mercer	AUN : 104433604
--	--------------------	--------------------

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.

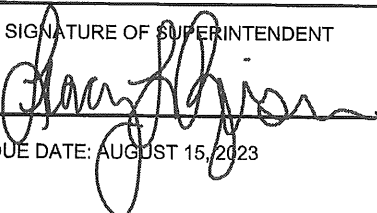
Total Budgeted Expenditures	\$11099190
Ending Unassigned Fund Balance	\$650784
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.86%

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 6/15/23
--	-----------------

DUE DATE: AUGUST 15, 2023

VERIFICATION OF USE OF FDE-2020
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

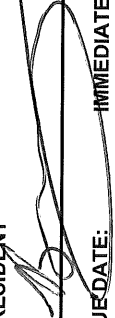
24 PS 6-687(a)(1)

(03/2006)

School District Name : Jamestown Area SD	County : Mercer	AUN Number : 104433604
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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 6/15/23
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2023-2024 Final General Fund Budget		Validations
LEA : 104433604 Jamestown Area SD		
Printed 7/31/2023 10:13:34 AM		Page - 1 of 1
<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 necessary for unforeseen expenses needed by the district.
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.	Jamestown is a small district. A fund balance is needed to continue to be financially prepared 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.	The assigned fund balance is composed of Health Care, PSERS, Debt Services, reserve and OPEB

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	595	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,454,435	
0850 Unassigned Fund Balance	1,150,784	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,605,219</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,938,269	
7000 Revenue from State Sources	5,871,672	
8000 Revenue from Federal Sources	789,249	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,599,190</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$14,204,409</u>

LEA : 104433604 Jamestown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,875,760
6112 Interim Real Estate Taxes	178,934
6113 Public Utility Realty Taxes	3,238
6114 Payments in Lieu of Current Taxes - State / Local	38,000
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	369,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	6,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	94,837
6920 Contributions and Donations from Private Sources	6,000
6990 Refunds and Other Miscellaneous Revenue	46,000
REVENUE FROM LOCAL SOURCES	\$3,938,269
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,396,069
7112 Basic Education Funding-Social Security	140,000
7271 Special Education funds for School-Aged Pupils	496,088
7311 Pupil Transportation Subsidy	332,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	18,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,003
7340 State Property Tax Reduction Allocation	348,544
7360 Safe Schools	105,711
7505 Ready to Learn Block Grant	95,731
7810 State Share of Social Security and Medicare Taxes	169,369
7820 State Share of Retirement Contributions	762,157
REVENUE FROM STATE SOURCES	\$5,871,672
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	171,676
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,761
8519 Title V - Flexibility and Accountability	13,812
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	463,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$789,249
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,599,190

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,875,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$348,544</u>		
Total Approx. Tax Revenue:	\$3,224,540		
Approx. Tax Levy for Tax Rate Calculation:	\$3,403,564		
	Crawford	Mercer	Total

2022-23 Data			
a. Assessed Value	\$49,469,147	\$16,608,200	\$66,077,347
b. Real Estate Mills	45.2800	64.8300	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$156,621,635	\$74,771,701	\$231,393,336
d. Assessed Value	\$49,848,771	\$16,533,400	\$66,382,171
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$2,239,963	\$1,076,710	\$3,316,673
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	67.68632%	32.31368%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,244,934	\$1,071,739	\$3,316,673
(f Total * g)			
i. Base Mills Subject to Index	45.3804	64.8300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.14000%	94.14000%	94.14000%
k. Tax Levy Needed	\$2,303,747	\$1,099,817	\$3,403,564
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	46.2100	66.5200	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$2,303,512	\$1,099,802	\$3,403,314
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,054,770
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,875,760
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,875,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$348,544</u>		
Total Approx. Tax Revenue:	\$3,224,540		
Approx. Tax Levy for Tax Rate Calculation:	\$3,403,564		

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.7855	68.2659	
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)	\$2,382,048	\$1,128,667	\$3,510,715
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	\$4,197.00	\$6,043.00	
Number of Homestead/Farmstead Properties	745	515	1260
Median Assessed Value of Homestead Properties			\$21,000

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,875,996		
Amount of Tax Relief for Homestead Exclusions	<u>\$348,544</u>		
Total Approx. Tax Revenue:	\$3,224,540		
Approx. Tax Levy for Tax Rate Calculation:	\$3,403,564		
	Crawford	Mercer	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$348,544	Lowering RE Tax Rate	\$0	\$348,544
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$348,544

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104433604 Jamestown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/31/2023 10:13:43 AM				Page - 1 of 1			
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>
Crawford	49,848,771	46.2100	2,303,512			94.14000%	
Mercer	16,533,400	66.5200	1,099,802			94.14000%	
Totals:	66,382,171		3,403,314	- 348,544	= 3,054,770	X 94.14000%	= 2,875,760
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	10,000		
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	10,000	10,000
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						10,000	10,000
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%	311,000	311,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	58,000	58,000
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						369,000	369,000
Total Act 511, Current Taxes							379,000
Act 511 Tax Limit -->				231,393,336	X	12	2,776,720
				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>									
	Crawford	45.3804	46.2100	1.83%	Yes	5.3%				
	Mercer	64.8300	66.5200	2.61%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	3,515,303
1200 Special Programs - Elementary / Secondary	1,298,296
1300 Vocational Education	271,000
1400 Other Instructional Programs - Elementary / Secondary	369,986
Total Instruction	\$5,454,585
2000 Support Services	
2100 Support Services - Students	520,696
2200 Support Services - Instructional Staff	456,607
2300 Support Services - Administration	866,105
2400 Support Services - Pupil Health	94,851
2500 Support Services - Business	248,479
2600 Operation and Maintenance of Plant Services	1,026,999
2700 Student Transportation Services	617,456
2800 Support Services - Central	5,716
2900 Other Support Services	5,907
Total Support Services	\$3,842,816
3000 Operation of Non-Instructional Services	
3200 Student Activities	265,718
Total Operation of Non-Instructional Services	\$265,718
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	260,711
Total Facilities Acquisition, Construction and Improvement Services	\$260,711
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	225,360
5200 Interfund Transfers - Out	550,000
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$1,275,360
Total Estimated Expenditures and Other Financing Uses	\$11,099,190

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,870,370
200 Personnel Services - Employee Benefits	1,411,759
300 Purchased Professional and Technical Services	69,500
400 Purchased Property Services	5,485
500 Other Purchased Services	41,645
600 Supplies	111,295
800 Other Objects	5,249
Total Regular Programs - Elementary / Secondary	\$3,515,303
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	642,479
200 Personnel Services - Employee Benefits	444,208
300 Purchased Professional and Technical Services	26,359
500 Other Purchased Services	167,850
600 Supplies	16,000
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$1,298,296
1300 <u>Vocational Education</u>	
500 Other Purchased Services	271,000
Total Vocational Education	\$271,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	369,986
Total Other Instructional Programs - Elementary / Secondary	\$369,986
Total Instruction	\$5,454,585
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	293,228
200 Personnel Services - Employee Benefits	217,457
500 Other Purchased Services	3,250
600 Supplies	4,561
800 Other Objects	2,200
Total Support Services - Students	\$520,696
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	177,400
200 Personnel Services - Employee Benefits	130,072
300 Purchased Professional and Technical Services	8,190
400 Purchased Property Services	89,237
500 Other Purchased Services	1,200
600 Supplies	45,833
800 Other Objects	4,675
Total Support Services - Instructional Staff	\$456,607
2300 <u>Support Services - Administration</u>	

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	496,792
200 Personnel Services - Employee Benefits	273,038
300 Purchased Professional and Technical Services	44,350
500 Other Purchased Services	21,800
600 Supplies	17,150
800 Other Objects	12,975
Total Support Services - Administration	\$866,105
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	48,810
200 Personnel Services - Employee Benefits	38,711
300 Purchased Professional and Technical Services	3,030
500 Other Purchased Services	300
600 Supplies	4,000
Total Support Services - Pupil Health	\$94,851
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	124,146
200 Personnel Services - Employee Benefits	91,049
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,750
600 Supplies	19,359
800 Other Objects	4,175
Total Support Services - Business	\$248,479
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	313,535
200 Personnel Services - Employee Benefits	249,778
300 Purchased Professional and Technical Services	121,330
400 Purchased Property Services	44,856
500 Other Purchased Services	67,600
600 Supplies	229,900
Total Operation and Maintenance of Plant Services	\$1,026,999
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	617,456
Total Student Transportation Services	\$617,456
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,716
Total Support Services - Central	\$5,716
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,907
Total Other Support Services	\$5,907
Total Support Services	\$3,842,816
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	

LEA : 104433604 Jamestown Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	111,272
200 Personnel Services - Employee Benefits	47,736
300 Purchased Professional and Technical Services	29,220
400 Purchased Property Services	600
500 Other Purchased Services	32,890
600 Supplies	27,000
800 Other Objects	17,000
Total Student Activities	\$265,718
Total Operation of Non-Instructional Services	\$265,718
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	260,711
Total Facilities Acquisition, Construction and Improvement Services	\$260,711
Total Facilities Acquisition, Construction and Improvement Services	\$260,711
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	39,817
900 Other Uses of Funds	185,543
Total Debt Service / Other Expenditures and Financing Uses	\$225,360
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	550,000
Total Interfund Transfers - Out	\$550,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$1,275,360
TOTAL EXPENDITURES	\$11,099,190

LEA : 104433604 Jamestown Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,150,000	3,170,000
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	282,054	287,054
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,228	10,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	55,000	55,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,497,282	\$3,522,554

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	55,000	55,000
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

LEA : 104433604 Jamestown Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$55,000	\$55,000
TOTAL CASH AND INVESTMENTS	\$3,552,282	\$3,577,554

LEA : 104433604 Jamestown Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	75,000	75,000
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,075,000	\$1,075,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>
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	\$1,075,000	\$1,075,000

<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	\$1,075,000	\$1,075,000

Account Description	Amounts
0810 Nonspendable Fund Balance	595
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,454,435
0850 Unassigned Fund Balance	650,784
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,105,219
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,605,814