

# 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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Kristoffer Willison

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Contact Person

Telephone

Extension

kwillison@keyknox.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Keystone SD	COUNTY : Clarion	AUN : 106166503
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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	\$18344418
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.17%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

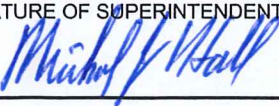
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/23
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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 : Keystone SD	County : Clarion	AUN Number : 106166503
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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 <div style="text-align: center; margin-top: 20px;">  </div>	DATE <div style="text-align: center; margin-top: 20px;">  </div>
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$9,962.31 C x 2%: \$7,047.80</p>	<p>This difference is due to the School District supplementing \$10,000 additional dollars to increase the overall credit to the property tax reduction.</p>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$44,998.00 Function 2800, Object 200: \$56,149.00</p>	<p>This function is comprised of a salary of \$44,779 and benefits of \$47,057 for the Tech Specialist. In addition, tuition for administration amounts to \$9000 in the object 200.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>This amount is used for unforeseen and unbudgeted expenses.</p>
8080	<p>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.</p>	<p>This amount is used for one time emergencies, the flattening of state budget subsidies in the unlikely event that the Commonwealth does not pass a timely budget and if state subsidies do not flow as normal.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>This amount is assigned for long-term contractual commitments.</p>

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,300,000	
0850 Unassigned Fund Balance	1,500,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$4,800,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,869,208	
7000 Revenue from State Sources	12,016,277	
8000 Revenue from Federal Sources	458,933	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$18,344,418</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$23,144,418</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,686,006
6113 Public Utility Realty Taxes	4,650
6114 Payments in Lieu of Current Taxes - State / Local	5,301
6120 Current Per Capita Taxes, Section 679	17,850
6140 Current Act 511 Taxes - Flat Rate Assessments	17,850
6150 Current Act 511 Taxes - Proportional Assessments	1,038,700
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	274,750
6700 Revenues from LEA Activities	67,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	232,101
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	20,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,869,208</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,714,083
7112 Basic Education Funding-Social Security	357,141
7271 Special Education funds for School-Aged Pupils	895,823
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	352,390
7360 Safe Schools	33,825
7505 Ready to Learn Block Grant	194,891
7820 State Share of Retirement Contributions	1,638,124
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,016,277</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	277,815
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	37,604
8517 Title IV - 21st Century Schools	20,723
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	117,791
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$458,933</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,344,418</b>

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,686,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>	
Total Approx. Tax Revenue:	\$4,038,396	
Approx. Tax Levy for Tax Rate Calculation:	\$4,442,035	
	Clarion	Total

2022-23 Data		
a. Assessed Value	\$77,949,374	\$77,949,374
b. Real Estate Mills	52.5870	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$281,741,435	\$281,741,435
d. Assessed Value	\$79,911,384	\$79,911,384
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,099,124	\$4,099,124
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,099,124	\$4,099,124
(f Total * g)		
i. Base Mills Subject to Index	52.5870	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.13023%	90.13023%
k. Tax Levy Needed	\$4,442,035	\$4,442,035
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	55.5870	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,442,034	\$4,442,034
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,089,644
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,686,006
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,686,006	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>	
Total Approx. Tax Revenue:	\$4,038,396	
Approx. Tax Levy for Tax Rate Calculation:	\$4,442,035	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.6896	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,450,233	\$4,450,233
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	\$3,279.00	
Number of Homestead/Farmstead Properties	1988	1988
Median Assessed Value of Homestead Properties		\$19,510



Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,686,006
Amount of Tax Relief for Homestead Exclusions	<u>\$352,390</u>
Total Approx. Tax Revenue:	\$4,038,396
Approx. Tax Levy for Tax Rate Calculation:	\$4,442,035
	Clarion
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,390	Lowering RE Tax Rate	\$0	\$352,390
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$352,390

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>		
Clarion	79,911,384	55.5870	4,442,034			90.13023%		
<b>Totals:</b>	<b>79,911,384</b>		<b>4,442,034</b>	-	352,390 =	4,089,644 X	90.13023% = 3,686,006	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			17,850	
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	20,695	17,850	
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	
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>20,695</b>	<b>17,850</b>	
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%	772,500	772,500	
6152	Current Act 511 Occupation Taxes			300.0000	0.000	209,310	171,200	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	95,000	95,000	
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	
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>1,076,810</b>	<b>1,038,700</b>	
<b>Total Act 511, Current Taxes</b>							<b>1,056,550</b>	
<b>Act 511 Tax Limit --&gt;</b>					<b>281,741,435 X</b>	<b>12</b>	<b>3,380,897</b>	
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Clarion	52.5870	55.5870	5.71%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,306,071
1200 Special Programs - Elementary / Secondary	2,665,283
1300 Vocational Education	466,129
1400 Other Instructional Programs - Elementary / Secondary	15,396
1500 Nonpublic School Programs	5,000
<b>Total Instruction</b>	<b>\$11,457,879</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	486,564
2200 Support Services - Instructional Staff	252,317
2300 Support Services - Administration	1,737,416
2400 Support Services - Pupil Health	182,057
2500 Support Services - Business	427,858
2600 Operation and Maintenance of Plant Services	1,492,134
2700 Student Transportation Services	1,243,920
2800 Support Services - Central	162,278
2900 Other Support Services	46,174
<b>Total Support Services</b>	<b>\$6,030,718</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	438,337
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,337</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	385,379
5900 Budgetary Reserve	32,105
<b>Total Other Expenditures and Financing Uses</b>	<b>\$417,484</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,344,418</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	4,057,190
200 Personnel Services - Employee Benefits	3,014,460
300 Purchased Professional and Technical Services	288,993
400 Purchased Property Services	15,375
500 Other Purchased Services	571,746
600 Supplies	170,605
700 Property	177,840
800 Other Objects	9,862
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,306,071</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	898,610
200 Personnel Services - Employee Benefits	676,668
300 Purchased Professional and Technical Services	603,143
400 Purchased Property Services	10,000
500 Other Purchased Services	458,150
600 Supplies	18,712
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,665,283</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	466,129
<b>Total Vocational Education</b>	<b>\$466,129</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,848
200 Personnel Services - Employee Benefits	6,248
500 Other Purchased Services	300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$15,396</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	5,000
<b>Total Nonpublic School Programs</b>	<b>\$5,000</b>
<b>Total Instruction</b>	<b>\$11,457,879</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	218,891
200 Personnel Services - Employee Benefits	179,046
300 Purchased Professional and Technical Services	86,563
600 Supplies	2,064
<b>Total Support Services - Students</b>	<b>\$486,564</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	138,582
200 Personnel Services - Employee Benefits	96,588
300 Purchased Professional and Technical Services	2,905
500 Other Purchased Services	1,802

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,130
800 Other Objects	310
<b>Total Support Services - Instructional Staff</b>	<b>\$252,317</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	869,564
200 Personnel Services - Employee Benefits	692,934
300 Purchased Professional and Technical Services	71,170
400 Purchased Property Services	4,825
500 Other Purchased Services	52,150
600 Supplies	29,632
800 Other Objects	17,141
<b>Total Support Services - Administration</b>	<b>\$1,737,416</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	111,439
200 Personnel Services - Employee Benefits	55,545
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	434
500 Other Purchased Services	100
600 Supplies	5,439
<b>Total Support Services - Pupil Health</b>	<b>\$182,057</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	212,471
200 Personnel Services - Employee Benefits	186,337
300 Purchased Professional and Technical Services	21,450
400 Purchased Property Services	750
500 Other Purchased Services	2,400
600 Supplies	3,400
800 Other Objects	1,050
<b>Total Support Services - Business</b>	<b>\$427,858</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	579,243
200 Personnel Services - Employee Benefits	424,173
300 Purchased Professional and Technical Services	5,778
400 Purchased Property Services	138,590
500 Other Purchased Services	41,600
600 Supplies	287,800
800 Other Objects	14,950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,492,134</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	4,420
500 Other Purchased Services	1,237,000
600 Supplies	2,500
<b>Total Student Transportation Services</b>	<b>\$1,243,920</b>
<b>2800 <u>Support Services - Central</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	44,998
200 Personnel Services - Employee Benefits	56,149
300 Purchased Professional and Technical Services	45,851
400 Purchased Property Services	5,000
500 Other Purchased Services	5,230
600 Supplies	5,000
800 Other Objects	50
<b>Total Support Services - Central</b>	<b>\$162,278</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	23,654
200 Personnel Services - Employee Benefits	9,970
500 Other Purchased Services	12,550
<b>Total Other Support Services</b>	<b>\$46,174</b>
<b>Total Support Services</b>	<b>\$6,030,718</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	113,139
200 Personnel Services - Employee Benefits	47,688
300 Purchased Professional and Technical Services	130,714
400 Purchased Property Services	5,100
500 Other Purchased Services	82,961
600 Supplies	52,975
800 Other Objects	5,760
<b>Total Student Activities</b>	<b>\$438,337</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,337</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	385,379
<b>Total Interfund Transfers - Out</b>	<b>\$385,379</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	32,105
<b>Total Budgetary Reserve</b>	<b>\$32,105</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$417,484</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,344,418</b>

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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	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	250,000	350,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	175,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$520,000</b>	<b>\$645,000</b>
<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	7,900,000	6,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	20,000	20,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	275,000	300,000
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	\$8,195,000	\$7,020,000
TOTAL CASH AND INVESTMENTS	\$8,715,000	\$7,665,000

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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,900,000	3,000,000
0599 Other Noncurrent Liabilities	21,000,000	20,000,000
<b>Total General Fund</b>	<b>\$24,100,000</b>	<b>\$23,200,000</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>		

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<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>		

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<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>\$24,100,000</b>	<b>\$23,200,000</b>

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<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	\$24,100,000	\$23,200,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,300,000
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,800,000
5900 Budgetary Reserve	32,105
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,832,105