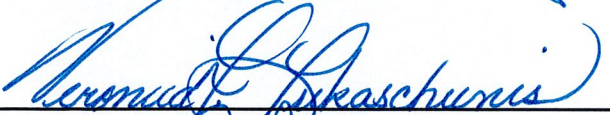
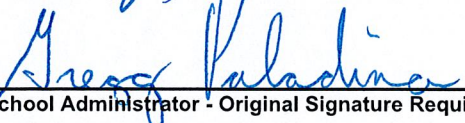


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required_____
Date 6 ~ 28 ~ 23

Secretary of the Board - Original Signature Required_____
Date 6 ~ 28 ~ 23

Chief School Administrator - Original Signature Required_____
Date 6 ~ 28 ~ 23

Thomas J Martin

(814)342-1050

Extn :3104

Contact Person

Telephone

Extension

tmartin@pomounties.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Philipsburg-Osceola Area SD	COUNTY : Clearfield	AUN : 110177003
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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	\$36947824
Ending Unassigned Fund Balance	\$630187
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.70%

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

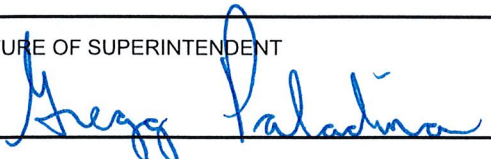
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6 ~ 28 ~ 23
--	---------------------

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 : Phillipsburg-Osceola Area SD	County : Clearfield	AUN Number : 110177003
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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 6/1/23
--	-----------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Funds used for operational contingencies that may arise during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds that represent that portion of the fund balance which is appropriated for expenditures or not legally or otherwise segregated for a specific or tentative future use.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance	30,000	
0830 Committed Fund Balance	4,310,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	643,003	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,953,003</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,529,758	
7000 Revenue from State Sources	22,131,406	
8000 Revenue from Federal Sources	2,273,844	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,935,008</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,888,011</u>

LEA : 110177003 Philipsburg-Osceola Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,804,044
6113 Public Utility Realty Taxes	11,250
6114 Payments in Lieu of Current Taxes - State / Local	98,500
6120 Current Per Capita Taxes, Section 679	20,875
6140 Current Act 511 Taxes - Flat Rate Assessments	20,875
6150 Current Act 511 Taxes - Proportional Assessments	1,485,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	523,400
6500 Earnings on Investments	135,000
6700 Revenues from LEA Activities	58,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,740
6910 Rentals	1,250
6990 Refunds and Other Miscellaneous Revenue	13,574
REVENUE FROM LOCAL SOURCES	\$12,529,758
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,694,264
7112 Basic Education Funding-Social Security	553,913
7160 Tuition for Orphans Subsidy	56,500
7240 Driver Education - Student	2,250
7271 Special Education funds for School-Aged Pupils	1,757,424
7311 Pupil Transportation Subsidy	1,151,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,689
7340 State Property Tax Reduction Allocation	986,173
7360 Safe Schools	171,500
7505 Ready to Learn Block Grant	349,206
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	117,689
7820 State Share of Retirement Contributions	2,801,610
REVENUE FROM STATE SOURCES	\$22,131,406
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	435,567
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	64,777
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,471,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	302,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,273,844
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,935,008

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,804,570		
Amount of Tax Relief for Homestead Exclusions	<u>\$986,173</u>		
Total Approx. Tax Revenue:	\$10,790,743		
Approx. Tax Levy for Tax Rate Calculation:	\$11,689,358		

	Centre	Clearfield	Total
2022-23 Data			
a. Assessed Value	\$103,518,820	\$43,060,172	\$146,578,992
b. Real Estate Mills	55.4800	127.7900	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$294,509,469	\$280,850,400	\$575,359,869
d. Assessed Value	\$103,942,625	\$42,936,616	\$146,879,241
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$5,743,224	\$5,502,659	\$11,245,883
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	51.18700%	48.81300%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,756,430	\$5,489,453	\$11,245,883
(f Total * g)			
i. Base Mills Subject to Index	55.6075	127.7900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.75000%	92.50000%	91.60423%
k. Tax Levy Needed	\$5,983,432	\$5,705,926	\$11,689,358
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	57.5600	132.8900	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,982,937	\$5,705,847	\$11,688,784
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,702,611
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,804,044
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.9%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$9,804,570

Amount of Tax Relief for Homestead Exclusions \$986,173

Total Approx. Tax Revenue: \$10,790,743

Approx. Tax Levy for Tax Rate Calculation: \$11,689,358

	Centre	Clearfield	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	58.8883	135.3296	
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)	\$6,121,004	\$5,810,595	\$11,931,599
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	\$4,753.87	\$2,059.09	
Number of Homestead/Farmstead Properties	1692	1912	3604
Median Assessed Value of Homestead Properties			\$18,095

Act 1 Index (current): 5.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,804,570		
Amount of Tax Relief for Homestead Exclusions	<u>\$986,173</u>		
Total Approx. Tax Revenue:	\$10,790,743		
Approx. Tax Levy for Tax Rate Calculation:	\$11,689,358		

	Centre	Clearfield		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$986,173	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$986,173

2023-2024 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 110177003 Philipsburg-Osceola Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 6/29/2023 1:04:29 PM				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>	
Centre	103,942,625	57.5600	5,982,937			90.75000%		
Clearfield	42,936,616	132.8900	5,705,847			92.50000%		
Totals:	146,879,241		11,688,784	-	986,173 =	10,702,611 X	91.60423% =	9,804,044
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			20,875	
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	20,875	20,875	
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						20,875	20,875	
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%	1,310,000	1,310,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	175,000	175,000	
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						1,485,000	1,485,000	
Total Act 511, Current Taxes							1,505,875	
Act 511 Tax Limit -->				575,359,869 X		12	6,904,318	
				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>									
	Centre	55.6075	57.5600	3.52%	Yes	5.9%				
	Clearfield	127.7900	132.8900	4.00%	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%				
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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,862,200
1200 Special Programs - Elementary / Secondary	5,179,392
1300 Vocational Education	1,569,224
1400 Other Instructional Programs - Elementary / Secondary	247,138
Total Instruction	\$20,857,954
2000 Support Services	
2100 Support Services - Students	1,220,405
2200 Support Services - Instructional Staff	693,834
2300 Support Services - Administration	1,842,217
2400 Support Services - Pupil Health	553,816
2500 Support Services - Business	497,084
2600 Operation and Maintenance of Plant Services	3,597,171
2700 Student Transportation Services	2,313,278
2800 Support Services - Central	1,491,788
Total Support Services	\$12,209,593
3000 Operation of Non-Instructional Services	
3200 Student Activities	944,486
Total Operation of Non-Instructional Services	\$944,486
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,935,791
Total Other Expenditures and Financing Uses	\$2,935,791
Total Estimated Expenditures and Other Financing Uses	\$36,947,824

LEA : 110177003 Philipsburg-Osceola 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	6,961,808
200 Personnel Services - Employee Benefits	5,043,652
300 Purchased Professional and Technical Services	248,600
400 Purchased Property Services	25,362
500 Other Purchased Services	1,087,361
600 Supplies	495,092
800 Other Objects	325
Total Regular Programs - Elementary / Secondary	\$13,862,200
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,108,810
200 Personnel Services - Employee Benefits	1,366,932
300 Purchased Professional and Technical Services	1,090,880
500 Other Purchased Services	592,780
600 Supplies	19,690
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$5,179,392
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	344,025
200 Personnel Services - Employee Benefits	259,447
300 Purchased Professional and Technical Services	6,250
500 Other Purchased Services	936,002
600 Supplies	23,500
Total Vocational Education	\$1,569,224
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	133,405
200 Personnel Services - Employee Benefits	105,783
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	1,500
600 Supplies	1,750
Total Other Instructional Programs - Elementary / Secondary	\$247,138
Total Instruction	\$20,857,954
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	567,587
200 Personnel Services - Employee Benefits	509,403
300 Purchased Professional and Technical Services	134,440
400 Purchased Property Services	1,920
500 Other Purchased Services	1,355
600 Supplies	5,600
800 Other Objects	100
Total Support Services - Students	\$1,220,405
2200 <u>Support Services - Instructional Staff</u>	

LEA : 110177003 Philipsburg-Osceola Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	334,039
200 Personnel Services - Employee Benefits	289,034
300 Purchased Professional and Technical Services	45,725
400 Purchased Property Services	1,392
500 Other Purchased Services	4,300
600 Supplies	19,344
Total Support Services - Instructional Staff	\$693,834
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,025,243
200 Personnel Services - Employee Benefits	663,483
300 Purchased Professional and Technical Services	26,550
400 Purchased Property Services	40,466
500 Other Purchased Services	41,275
600 Supplies	35,350
800 Other Objects	9,850
Total Support Services - Administration	\$1,842,217
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	247,736
200 Personnel Services - Employee Benefits	207,960
300 Purchased Professional and Technical Services	91,220
500 Other Purchased Services	400
600 Supplies	6,000
800 Other Objects	500
Total Support Services - Pupil Health	\$553,816
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	264,890
200 Personnel Services - Employee Benefits	135,201
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	2,693
500 Other Purchased Services	11,500
600 Supplies	40,100
800 Other Objects	1,700
Total Support Services - Business	\$497,084
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,381,762
200 Personnel Services - Employee Benefits	966,807
300 Purchased Professional and Technical Services	20,460
400 Purchased Property Services	230,196
500 Other Purchased Services	117,406
600 Supplies	869,470
700 Property	9,500
800 Other Objects	1,570
Total Operation and Maintenance of Plant Services	\$3,597,171
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	59,156

LEA : 110177003 Philipsburg-Osceola Area SD

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Description	Amount
200 Personnel Services - Employee Benefits	52,805
400 Purchased Property Services	1,492
500 Other Purchased Services	2,185,600
600 Supplies	14,100
800 Other Objects	125
Total Student Transportation Services	\$2,313,278
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,141
200 Personnel Services - Employee Benefits	41,966
300 Purchased Professional and Technical Services	501,590
400 Purchased Property Services	27,520
500 Other Purchased Services	88,050
600 Supplies	760,021
800 Other Objects	500
Total Support Services - Central	\$1,491,788
Total Support Services	\$12,209,593
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	387,188
200 Personnel Services - Employee Benefits	204,740
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	10,600
500 Other Purchased Services	125,158
600 Supplies	90,950
700 Property	39,650
800 Other Objects	23,700
Total Student Activities	\$944,486
Total Operation of Non-Instructional Services	\$944,486
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	860,148
900 Other Uses of Funds	2,075,643
Total Debt Service / Other Expenditures and Financing Uses	\$2,935,791
Total Other Expenditures and Financing Uses	\$2,935,791
TOTAL EXPENDITURES	\$36,947,824

LEA : 110177003 Philipsburg-Osceola Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,650,000	4,950,000
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	210,000	225,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,500	13,750
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	78,500	81,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,951,000	\$5,269,750

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<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	\$4,951,000	\$5,269,750

LEA : 110177003 Philipsburg-Osceola Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	27,151,738	25,447,995
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 General Fund	\$27,151,738	\$25,447,995
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	\$27,151,738	\$25,447,995

<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	\$27,151,738	\$25,447,995

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	30,000
0830 Committed Fund Balance	4,310,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	630,187
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,940,187
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,970,187