

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

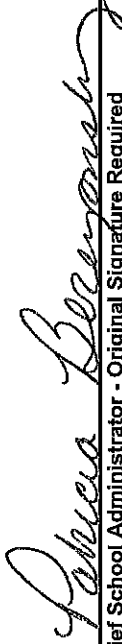
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Abbey Romagna

Contact Person

romagnaa@plsd.k12.pa.us

Email Address

6-19-2023

Date

6/20/23

Date

6/20/2023

Date

(724)254-4312

Telephone

Extn :4026

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Purchase Line SD	COUNTY : Indiana	AUN : 128327303
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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	\$21493532
Ending Unassigned Fund Balance	\$1178535
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.48%

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 6/20/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Purchase Line SD	Indiana	128327303

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5-15-23

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

<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 used for unforeseen expenses throughout the school year.
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.	Ending unassigned fund balance is less than the allowable 8% of budgeted expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for post employment medical coverage, retirement rate stabilization, QSCB bond payments, 5 year building improvement plan.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	50,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	6,446,669	
0850 Unassigned Fund Balance	1,827,216	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,273,885</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,179,981	
7000 Revenue from State Sources	15,340,352	
8000 Revenue from Federal Sources	1,716,776	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,237,109</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,510,994</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,412,824
6113 Public Utility Realty Taxes	3,200
6114 Payments in Lieu of Current Taxes - State / Local	13,400
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,300
6150 Current Act 511 Taxes - Proportional Assessments	925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	273,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	22,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	395,057
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$4,179,981
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,432,077
7112 Basic Education Funding-Social Security	386,498
7160 Tuition for Orphans Subsidy	25,000
7240 Driver Education - Student	2,100
7271 Special Education funds for School-Aged Pupils	1,050,125
7311 Pupil Transportation Subsidy	1,385,369
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,940
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	363,911
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,100
7340 State Property Tax Reduction Allocation	356,458
7360 Safe Schools	164,000
7505 Ready to Learn Block Grant	218,571
7820 State Share of Retirement Contributions	1,925,203
REVENUE FROM STATE SOURCES	\$15,340,352
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	317,822
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,935
8517 Title IV - 21st Century Schools	25,500
8732 ARRA - Qualified School Construction Bonds (QSCB)	364,375
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	849,421

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	113,523
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,200
REVENUE FROM FEDERAL SOURCES	\$1,716,776
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,237,109

Act 1 Index (current): 6.1% | Act 1 Index (prior): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,413,148		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,458</u>		
Total Approx. Tax Revenue:	\$2,769,606		
Approx. Tax Levy for Tax Rate Calculation:	\$3,025,626		
	Clearfield	Indiana	Total

2022-23 Data			
a. Assessed Value	\$10,195,718	\$250,809,726	\$261,005,444
b. Real Estate Mills	73.1500	8.5200	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$68,537,808	\$195,573,326	\$264,111,134
d. Assessed Value	\$10,296,897	\$251,135,581	\$261,432,478
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$745,817	\$2,136,899	\$2,882,716
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	25.95037%	74.04963%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$748,075	\$2,134,641	\$2,882,716
(f Total * g)			
i. Base Mills Subject to Index	73.3714	8.4999	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment		Yes	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	89.50000%	90.40826%
k. Tax Levy Needed	\$785,161	\$2,240,465	\$3,025,626
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	76.2500	8.9200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$785,138	\$2,240,129	\$3,025,267
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,668,809
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,412,824
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1% | Act 1 Index (prior): 5.0%

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Total Approx. Tax Revenue:	\$2,769,606		
Approx. Tax Levy for Tax Rate Calculation:	\$3,025,626		
	Clearfield	Indiana	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	77.8470	8.9248	
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)	\$801,583	\$2,241,335	\$3,042,918
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	\$2,462.00	\$21,044.00	
Number of Homestead/Farmstead Properties	415	1484	1899
Median Assessed Value of Homestead Properties			\$69,200

Act 1 Index (current): 6.1% | Act 1 Index (prior): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,413,148		
Amount of Tax Relief for Homestead Exclusions	<u>\$356,458</u>		
Total Approx. Tax Revenue:	\$2,769,606		
Approx. Tax Levy for Tax Rate Calculation:	\$3,025,626		
	Clearfield	Indiana	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$356,458	Lowering RE Tax Rate	\$0	\$356,458
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$356,458

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	10,296,897	76.2500	785,138				93.00000%		
Indiana	251,135,581	8.9200	2,240,129				89.50000%		
Totals:	261,432,478		3,025,267	-	356,458	=	2,668,809	X	90.40826% = 2,412,824
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					16,500
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	16,500	16,500		
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	6,800	6,800		
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						23,300	23,300		
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			0.700%	0.000%	865,000	865,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	60,000	60,000		
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						925,000	925,000		
Total Act 511, Current Taxes							948,300		
Act 511 Tax Limit -->				264,111,134 X		12	3,169,334		
				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	73.3714	76.2500	3.93%	Yes	6.1%				
	Indiana	8.4999	8.9200	4.95%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

LEA : 128327303 Purchase Line SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		7,717,719
1200 Special Programs - Elementary / Secondary		3,423,610
1300 Vocational Education		720,540
1400 Other Instructional Programs - Elementary / Secondary		176,523
1800 Pre-Kindergarten		187,616
Total Instruction		\$12,226,008
2000 Support Services		
2100 Support Services - Students		858,917
2200 Support Services - Instructional Staff		1,035,036
2300 Support Services - Administration		1,137,724
2400 Support Services - Pupil Health		295,713
2500 Support Services - Business		376,154
2600 Operation and Maintenance of Plant Services		1,761,053
2700 Student Transportation Services		1,722,512
2800 Support Services - Central		123,888
2900 Other Support Services		26,034
Total Support Services		\$7,337,031
3000 Operation of Non-Instructional Services		
3200 Student Activities		442,807
3300 Community Services		7,386
3400 Scholarships and Awards		1,500
Total Operation of Non-Instructional Services		\$451,693
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		53,800
Total Facilities Acquisition, Construction and Improvement Services		\$53,800
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		1,225,000
5200 Interfund Transfers - Out		50,000
5900 Budgetary Reserve		150,000
Total Other Expenditures and Financing Uses		\$1,425,000
Total Estimated Expenditures and Other Financing Uses		\$21,493,532

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,162,246
200 Personnel Services - Employee Benefits	3,080,962
300 Purchased Professional and Technical Services	4,040
400 Purchased Property Services	2,500
500 Other Purchased Services	346,874
600 Supplies	115,077
700 Property	2,375
800 Other Objects	3,645
Total Regular Programs - Elementary / Secondary	\$7,717,719
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,306,075
200 Personnel Services - Employee Benefits	989,454
300 Purchased Professional and Technical Services	252,686
400 Purchased Property Services	3,400
500 Other Purchased Services	836,080
600 Supplies	21,875
700 Property	3,000
800 Other Objects	11,040
Total Special Programs - Elementary / Secondary	\$3,423,610
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	209,395
200 Personnel Services - Employee Benefits	167,660
400 Purchased Property Services	2,750
500 Other Purchased Services	326,720
600 Supplies	14,015
Total Vocational Education	\$720,540
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	56,721
200 Personnel Services - Employee Benefits	24,130
300 Purchased Professional and Technical Services	8,400
500 Other Purchased Services	84,348
600 Supplies	2,874
800 Other Objects	50
Total Other Instructional Programs - Elementary / Secondary	\$176,523
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	95,348
200 Personnel Services - Employee Benefits	69,068
500 Other Purchased Services	1,500
600 Supplies	21,700
Total Pre-Kindergarten	\$187,616
Total Instruction	\$12,226,008
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	244,605
200 Personnel Services - Employee Benefits	196,197
300 Purchased Professional and Technical Services	395,318
500 Other Purchased Services	2,281
600 Supplies	15,016
800 Other Objects	5,500
Total Support Services - Students	\$858,917
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	256,310
200 Personnel Services - Employee Benefits	180,596
300 Purchased Professional and Technical Services	228,576
400 Purchased Property Services	38,768
500 Other Purchased Services	6,300
600 Supplies	185,713
700 Property	107,403
800 Other Objects	31,370
Total Support Services - Instructional Staff	\$1,035,036
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	590,855
200 Personnel Services - Employee Benefits	405,718
300 Purchased Professional and Technical Services	59,325
400 Purchased Property Services	2,000
500 Other Purchased Services	45,962
600 Supplies	17,970
800 Other Objects	15,894
Total Support Services - Administration	\$1,137,724
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	99,326
200 Personnel Services - Employee Benefits	90,716
300 Purchased Professional and Technical Services	99,750
600 Supplies	1,931
700 Property	3,990
Total Support Services - Pupil Health	\$295,713
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	207,060
200 Personnel Services - Employee Benefits	160,069
300 Purchased Professional and Technical Services	2,080
500 Other Purchased Services	1,350
600 Supplies	1,650
800 Other Objects	3,945
Total Support Services - Business	\$376,154
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	548,168
200 Personnel Services - Employee Benefits	455,458

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Description	Amount
300 Purchased Professional and Technical Services	61,256
400 Purchased Property Services	125,853
500 Other Purchased Services	87,341
600 Supplies	458,277
700 Property	19,400
800 Other Objects	5,300
Total Operation and Maintenance of Plant Services	\$1,761,053
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	12,548
200 Personnel Services - Employee Benefits	5,329
500 Other Purchased Services	1,690,150
600 Supplies	14,485
Total Student Transportation Services	\$1,722,512
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	49,231
200 Personnel Services - Employee Benefits	23,678
300 Purchased Professional and Technical Services	49,669
600 Supplies	1,310
Total Support Services - Central	\$123,888
2900 <u>Other Support Services</u>	
500 Other Purchased Services	26,034
Total Other Support Services	\$26,034
Total Support Services	\$7,337,031
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	172,463
200 Personnel Services - Employee Benefits	73,368
300 Purchased Professional and Technical Services	95,916
400 Purchased Property Services	6,000
500 Other Purchased Services	31,025
600 Supplies	29,435
700 Property	5,470
800 Other Objects	29,130
Total Student Activities	\$442,807
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,883
200 Personnel Services - Employee Benefits	802
600 Supplies	4,701
Total Community Services	\$7,386
3400 <u>Scholarships and Awards</u>	
600 Supplies	1,500
Total Scholarships and Awards	\$1,500
Total Operation of Non-Instructional Services	\$451,693

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<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	48,800
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$53,800
Total Facilities Acquisition, Construction and Improvement Services	\$53,800
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	400,000
900 Other Uses of Funds	825,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,225,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,425,000
TOTAL EXPENDITURES	\$21,493,532

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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	8,273,885	8,017,462
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	879,506	442,806
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	\$9,153,391	\$8,460,268

<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	\$9,153,391	\$8,460,268

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	4,335,000	3,510,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	6,384	86,614
0540 Accumulated Compensated Absences	442,670	489,470
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,784,054	\$4,086,084
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		

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<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		

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<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	26,812	31,362
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$26,812	\$31,362
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		

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<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	\$4,810,866	\$4,117,446

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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	\$4,810,866	\$4,117,446

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Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,838,928
0850 Unassigned Fund Balance	1,178,534
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,017,462
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,217,462