

# 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

6-22-23

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6-22-23

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6-22-23

Theresa Schane

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Saint Clair Area SD	COUNTY : Schuylkill	AUN : 129546803
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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	\$13381653
Ending Unassigned Fund Balance	\$1264410
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.44%

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 6-22-23
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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 :	County :	AUN Number :
Saint Clair Area SD	Schuykill	129546803

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
	5-5-2023

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

Val Number	Description	Justification
1960	Act 511 Taxes: 6152 Rate has changed from previous year.  6152 Prior Year Rate: 40.0000 6152 Current Year Rate: 41.0000	Increased by \$1.00 with the index amount
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	No salaries paid in this function. Tuition reimbursement is budgeted -object 200
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00	No salaries paid in this function. Tuition reimbursement is budgeted -object 200
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	As per our policy, a minimum of \$100,000 is budgeted in the budgetary reserve for unplanned, unexpected expenses
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.	Less than 11% of fund balance is unassigned and available if needed for unanticipated expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are for increases in health care, PSERS, charter/cyber/high school tuition increases and high school transition costs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Bank stock is held in the assigned fund balance

<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	6,082,928
0840 Assigned Fund Balance	26,988
0850 Unassigned Fund Balance	1,264,410
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,374,326</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,818,149
7000 Revenue from State Sources	7,453,439
8000 Revenue from Federal Sources	382,803
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$13,654,391</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$21,028,717</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,834,817
6113 Public Utility Realty Taxes	5,025
6114 Payments in Lieu of Current Taxes - State / Local	3,261
6120 Current Per Capita Taxes, Section 679	13,684
6140 Current Act 511 Taxes - Flat Rate Assessments	28,487
6150 Current Act 511 Taxes - Proportional Assessments	1,032,450
6400 Delinquencies on Taxes Levied / Assessed by the LEA	341,000
6500 Earnings on Investments	270,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	158,125
6910 Rentals	25,800
6960 Services Provided Other Local Governmental Units / LEAs	25,000
6990 Refunds and Other Miscellaneous Revenue	2,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,818,149</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,496,985
7112 Basic Education Funding-Social Security	170,479
7271 Special Education funds for School-Aged Pupils	848,862
7311 Pupil Transportation Subsidy	432,458
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,993
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	187,295
7360 Safe Schools	78,355
7505 Ready to Learn Block Grant	134,649
7820 State Share of Retirement Contributions	785,763
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,453,439</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	4,599
8514 Title I - Improving the Academic Achievement of the Disadvantaged	293,314
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,738
8517 Title IV - 21st Century Schools	23,152
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$382,803</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>13,654,391</b>

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,834,817	
Amount of Tax Relief for Homestead Exclusions	<u>\$187,295</u>	
Total Approx. Tax Revenue:	\$4,022,112	
Approx. Tax Levy for Tax Rate Calculation:	\$4,519,296	
	Schuylkill	Total

2022-23 Data		
a. Assessed Value	\$124,126,005	\$124,126,005
b. Real Estate Mills	38.1360	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$253,183,800	\$253,183,800
d. Assessed Value	\$118,504,713	\$118,504,713
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,733,669	\$4,733,669
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,733,669	\$4,733,669
(f Total * g)		
i. Base Mills Subject to Index	38.1360	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.52300%	88.52300%
k. Tax Levy Needed	\$4,519,296	\$4,519,296
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	38.1360	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,519,296	\$4,519,296
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,332,001
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,834,817
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,834,817	
Amount of Tax Relief for Homestead Exclusions	<u>\$187,295</u>	
Total Approx. Tax Revenue:	\$4,022,112	
Approx. Tax Levy for Tax Rate Calculation:	\$4,519,296	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.4241	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,790,446	\$4,790,446
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	\$2,812.00	
Number of Homestead/Farmstead Properties	1747	1747
Median Assessed Value of Homestead Properties		\$18,570

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,834,817
Amount of Tax Relief for Homestead Exclusions	<u>\$187,295</u>
Total Approx. Tax Revenue:	\$4,022,112
Approx. Tax Levy for Tax Rate Calculation:	\$4,519,296
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$187,295	Lowering RE Tax Rate	\$0	\$187,295
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$187,295

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>		
Schuylkill	118,504,713	38.1360	4,519,296				88.52300%		
<b>Totals:</b>	<b>118,504,713</b>		<b>4,519,296</b>	-	187,295	=	4,332,001	X	88.52300% = 3,834,817
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	13,684				
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	22,035	13,684		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	22,035	14,803		
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>44,070</b>	<b>28,487</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%	675,000	675,000		
6152	Current Act 511 Occupation Taxes			41.0000	0.000	180,687	67,450		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	35,000	35,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000	255,000	255,000		
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>1,145,687</b>	<b>1,032,450</b>		
<b>Total Act 511, Current Taxes</b>							<b>1,060,937</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>253,183,800</b>	<b>X</b>	<b>12</b>	<b>3,038,206</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> Schuylkill	38.1360	38.1360	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes	40.0000	41.0000	2.50%	No	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	6.0%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		6,234,230
1200 Special Programs - Elementary / Secondary		1,951,664
1300 Vocational Education		230,713
1400 Other Instructional Programs - Elementary / Secondary		11,814
1500 Nonpublic School Programs		8,175
<b>Total Instruction</b>		<b>\$8,436,596</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		507,840
2200 Support Services - Instructional Staff		134,525
2300 Support Services - Administration		678,099
2400 Support Services - Pupil Health		140,118
2500 Support Services - Business		268,648
2600 Operation and Maintenance of Plant Services		938,060
2700 Student Transportation Services		817,153
2800 Support Services - Central		2,850
2900 Other Support Services		130,000
<b>Total Support Services</b>		<b>\$3,617,293</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		121,114
3300 Community Services		106,185
<b>Total Operation of Non-Instructional Services</b>		<b>\$227,299</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$240,000</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5200 Interfund Transfers - Out		760,465
5900 Budgetary Reserve		100,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$860,465</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$13,381,653</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,923,225
200 Personnel Services - Employee Benefits	1,452,950
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	12,516
500 Other Purchased Services	2,556,750
600 Supplies	168,789
700 Property	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,234,230</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	785,108
200 Personnel Services - Employee Benefits	646,671
300 Purchased Professional and Technical Services	420,200
500 Other Purchased Services	85,850
600 Supplies	8,535
700 Property	5,000
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,951,664</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	230,713
<b>Total Vocational Education</b>	<b>\$230,713</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,975
200 Personnel Services - Employee Benefits	1,239
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	6,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$11,814</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	8,175
<b>Total Nonpublic School Programs</b>	<b>\$8,175</b>
<b>Total Instruction</b>	<b>\$8,436,596</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	256,956
200 Personnel Services - Employee Benefits	157,934
300 Purchased Professional and Technical Services	84,050
500 Other Purchased Services	1,200
600 Supplies	6,900
800 Other Objects	800
<b>Total Support Services - Students</b>	<b>\$507,840</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
200 Personnel Services - Employee Benefits	20,000

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Description	Amount
300 Purchased Professional and Technical Services	65,100
400 Purchased Property Services	3,000
500 Other Purchased Services	15,600
600 Supplies	26,325
700 Property	4,500
Total Support Services - Instructional Staff	\$134,525
2300 Support Services - Administration	
100 Personnel Services - Salaries	338,241
200 Personnel Services - Employee Benefits	217,424
300 Purchased Professional and Technical Services	94,850
400 Purchased Property Services	2,160
500 Other Purchased Services	10,424
600 Supplies	10,500
700 Property	250
800 Other Objects	4,250
Total Support Services - Administration	\$678,099
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	76,750
200 Personnel Services - Employee Benefits	54,168
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	5,500
800 Other Objects	250
Total Support Services - Pupil Health	\$140,118
2500 Support Services - Business	
100 Personnel Services - Salaries	132,853
200 Personnel Services - Employee Benefits	96,269
300 Purchased Professional and Technical Services	19,650
400 Purchased Property Services	2,776
500 Other Purchased Services	5,600
600 Supplies	3,000
700 Property	1,500
800 Other Objects	7,000
Total Support Services - Business	\$268,648
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	188,179
200 Personnel Services - Employee Benefits	161,506
300 Purchased Professional and Technical Services	56,730
400 Purchased Property Services	292,000
500 Other Purchased Services	62,270
600 Supplies	165,375
700 Property	10,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$938,060

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	817,153
<b>Total Student Transportation Services</b>	<b>\$817,153</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,350
<b>Total Support Services - Central</b>	<b>\$2,850</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	125,000
<b>Total Other Support Services</b>	<b>\$130,000</b>
<b>Total Support Services</b>	<b>\$3,617,293</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	17,200
200 Personnel Services - Employee Benefits	7,164
500 Other Purchased Services	14,100
600 Supplies	82,500
800 Other Objects	150
<b>Total Student Activities</b>	<b>\$121,114</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	14,250
200 Personnel Services - Employee Benefits	5,935
600 Supplies	1,000
800 Other Objects	85,000
<b>Total Community Services</b>	<b>\$106,185</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$227,299</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$240,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$240,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	760,465
<b>Total Interfund Transfers - Out</b>	<b>\$760,465</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$860,465</b>
<b>TOTAL EXPENDITURES</b>	<b>\$13,381,653</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,500,000	1,500,000
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	1,750,000	1,750,000
Other Capital Projects Fund	200,000	200,000
Debt Service Fund	100,000	100,000
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	\$3,550,000	\$3,550,000

Long-Term Investments

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

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,550,000	\$3,550,000

LEA : 129546803     Saint Clair Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,646,000	10,144,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,094,660	2,094,660
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$12,765,660</b>	<b>\$12,263,660</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<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>\$12,765,660</b>	<b>\$12,263,660</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$12,765,660	\$12,263,660

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,355,154
0840 Assigned Fund Balance	27,500
0850 Unassigned Fund Balance	1,264,410
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,647,064
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,747,064