

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required

Date


06/20/2023



Secretary of the Board - Original Signature Required

Date

06/20/2023



Chief School Administrator - Original Signature Required

Date

6/20/23

Sidney M Clark

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 : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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	\$8043655
Ending Unassigned Fund Balance	\$1186368
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.74%

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 8/7/23
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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 : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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 5-9-23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgeting for potential, but not definite, plans for expenditures and for any potential emergencies
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.	Money immediately available for unforeseen expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	850,000 - Capital Reserve, 400,000 - PSERS, 400,000 - OPEB, 200,000 - Technology, 230,000 - Curriculum

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	
0830 Committed Fund Balance	2,080,000
0840 Assigned Fund Balance	1,828,581
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,908,581</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,041,728
7000 Revenue from State Sources	2,831,288
8000 Revenue from Federal Sources	528,426
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$7,401,442</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$11,310,023</u>

LEA : 108567404 Shanksville-Stonycreek SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,291,728
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	6,000
6150 Current Act 511 Taxes - Proportional Assessments	380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	79,500
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$4,041,728
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,474,000
7112 Basic Education Funding-Social Security	107,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	166,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	13,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	5,000
7340 State Property Tax Reduction Allocation	217,368
7360 Safe Schools	104,075
7505 Ready to Learn Block Grant	35,845
7820 State Share of Retirement Contributions	478,000
REVENUE FROM STATE SOURCES	\$2,831,288
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	108,072
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	12,130
8517 Title IV - 21st Century Schools	10,000
8519 Title V - Flexibility and Accountability	12,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	385,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,224
REVENUE FROM FEDERAL SOURCES	\$528,426
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	7,401,442

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,291,728	
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>	
Total Approx. Tax Revenue:	\$3,509,096	
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,860	
	Somerset	Total

2022-23 Data		
a. Assessed Value	\$100,673,200	\$100,673,200
b. Real Estate Mills	37.0400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$367,495,907	\$367,495,907
d. Assessed Value	\$101,427,100	\$101,427,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,728,935	\$3,728,935
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,728,935	\$3,728,935
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$3,756,860	\$3,756,860
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,756,860	\$3,756,860
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,539,492
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,291,728
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,291,728	
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>	
Total Approx. Tax Revenue:	\$3,509,096	
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,860	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.5586	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,910,887	\$3,910,887
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	\$6,765.00	
Number of Homestead/Farmstead Properties	877	877
Median Assessed Value of Homestead Properties		\$33,500

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,291,728
Amount of Tax Relief for Homestead Exclusions	<u>\$217,368</u>
Total Approx. Tax Revenue:	\$3,509,096
Approx. Tax Levy for Tax Rate Calculation:	\$3,756,860
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$217,368	Lowering RE Tax Rate	\$217,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$217,368

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108567404 Shanksville-Stonycreek SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 8/7/2023 8:14:11 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	101,427,100	37.0400	3,756,860			93.00000%	
Totals:	101,427,100		3,756,860	- 217,368	= 3,539,492	X 93.00000%	= 3,291,728
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	6,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,000	6,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						14,000	6,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	52,000,000	260,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	24,000,000	120,000
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						76,000,000	380,000
Total Act 511, Current Taxes							386,000
Act 511 Tax Limit -->					367,495,907	X 12	4,409,951
					Market Value	Mills	(511 Limit)

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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> Somerset	37.0400	37.0400	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,758,301
1200 Special Programs - Elementary / Secondary	515,650
1400 Other Instructional Programs - Elementary / Secondary	5,863
1800 Pre-Kindergarten	138,233
Total Instruction	\$3,418,047
2000 Support Services	
2100 Support Services - Students	151,896
2200 Support Services - Instructional Staff	374,976
2300 Support Services - Administration	635,688
2400 Support Services - Pupil Health	65,453
2500 Support Services - Business	253,694
2600 Operation and Maintenance of Plant Services	667,713
2700 Student Transportation Services	402,900
2900 Other Support Services	2,500
Total Support Services	\$2,554,820
3000 Operation of Non-Instructional Services	
3200 Student Activities	181,188
3300 Community Services	2,600
Total Operation of Non-Instructional Services	\$183,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	47,000
5200 Interfund Transfers - Out	990,000
5900 Budgetary Reserve	850,000
Total Other Expenditures and Financing Uses	\$1,887,000
Total Estimated Expenditures and Other Financing Uses	\$8,043,655

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,515,082
200 Personnel Services - Employee Benefits	1,165,994
300 Purchased Professional and Technical Services	10,800
400 Purchased Property Services	400
500 Other Purchased Services	16,500
600 Supplies	37,725
800 Other Objects	11,800
Total Regular Programs - Elementary / Secondary	\$2,758,301
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	214,870
200 Personnel Services - Employee Benefits	134,930
300 Purchased Professional and Technical Services	137,500
600 Supplies	27,000
700 Property	1,350
Total Special Programs - Elementary / Secondary	\$515,650
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,550
200 Personnel Services - Employee Benefits	1,063
400 Purchased Property Services	300
600 Supplies	1,600
800 Other Objects	350
Total Other Instructional Programs - Elementary / Secondary	\$5,863
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	70,373
200 Personnel Services - Employee Benefits	66,760
500 Other Purchased Services	100
600 Supplies	1,000
Total Pre-Kindergarten	\$138,233
Total Instruction	\$3,418,047
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	90,704
200 Personnel Services - Employee Benefits	34,542
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	100
600 Supplies	1,500
800 Other Objects	2,050
Total Support Services - Students	\$151,896
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	143,874
200 Personnel Services - Employee Benefits	109,202
300 Purchased Professional and Technical Services	45,000

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Description	Amount
500 Other Purchased Services	23,400
600 Supplies	46,000
800 Other Objects	7,500
Total Support Services - Instructional Staff	\$374,976
2300 Support Services - Administration	
100 Personnel Services - Salaries	331,001
200 Personnel Services - Employee Benefits	238,287
300 Purchased Professional and Technical Services	29,200
500 Other Purchased Services	17,800
600 Supplies	7,250
800 Other Objects	12,150
Total Support Services - Administration	\$635,688
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	15,653
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	3,000
800 Other Objects	1,200
Total Support Services - Pupil Health	\$65,453
2500 Support Services - Business	
100 Personnel Services - Salaries	116,727
200 Personnel Services - Employee Benefits	103,367
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,600
600 Supplies	500
800 Other Objects	7,500
Total Support Services - Business	\$253,694
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	264,199
200 Personnel Services - Employee Benefits	217,864
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	22,200
500 Other Purchased Services	37,700
600 Supplies	115,000
800 Other Objects	7,750
Total Operation and Maintenance of Plant Services	\$667,713
2700 Student Transportation Services	
400 Purchased Property Services	2,500
500 Other Purchased Services	400,000
600 Supplies	200
800 Other Objects	200
Total Student Transportation Services	\$402,900

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$2,554,820
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	61,698
200 Personnel Services - Employee Benefits	25,740
300 Purchased Professional and Technical Services	26,800
500 Other Purchased Services	27,650
600 Supplies	28,500
800 Other Objects	10,800
Total Student Activities	\$181,188
3300 Community Services	
300 Purchased Professional and Technical Services	1,000
600 Supplies	600
800 Other Objects	1,000
Total Community Services	\$2,600
Total Operation of Non-Instructional Services	\$183,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,000
900 Other Uses of Funds	42,000
Total Debt Service / Other Expenditures and Financing Uses	\$47,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	990,000
Total Interfund Transfers - Out	\$990,000
5900 Budgetary Reserve	
800 Other Objects	850,000
Total Budgetary Reserve	\$850,000
Total Other Expenditures and Financing Uses	\$1,887,000
TOTAL EXPENDITURES	\$8,043,655

LEA : 108567404 Shanksville-Stonycreek SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,097,897	3,892,753
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	2,070,078	4,878,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	38,811	39,160
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	74,053	67,053
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,280,839	\$8,876,966

<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		

LEA : 108567404 Shanksville-Stonycreek SD

<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	\$7,280,839	\$8,876,966

LEA : 108567404 Shanksville-Stonycreek SD

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

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<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		

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	40,000	40,000
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		
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	\$40,000	\$40,000
TOTAL INDEBTEDNESS	\$40,000	\$40,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,186,368
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,266,368
5900 Budgetary Reserve	850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,116,368