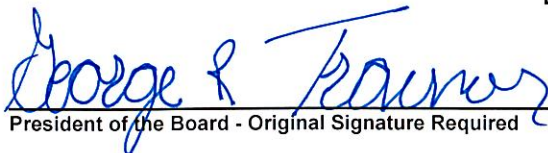


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required6/8/23

Date

Secretary of the Board - Original Signature Required6/8/23

Date

Chief School Administrator - Original Signature Required6/8/23

Date

Tara Lineman

(814)438-3804

Extn :5450

Contact Person

Telephone

Extension

tlineman@ucasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union City Area SD	COUNTY : Erie	AUN : 105259103
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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	\$23631122
Ending Unassigned Fund Balance	\$150000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.63%

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 6/8/23
--	----------------

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 : Union City Area SD	County : Erie	AUN Number : 105259103
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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 5/4/23
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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.	Emergency and unexpected expenditures, and potential grant opportunities/awards not included in other expenditure areas.
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.	Emergency and unexpected expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Buildings and Grounds, Curriculum Supplies/Equipment, PSERS Stabilization Fund, Band Uniform Contribution, Tech School Renovations, and Cyber Charter School Stabilization Fund.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,252,672	
0850 Unassigned Fund Balance	247,328	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,056,878	
7000 Revenue from State Sources	16,054,185	
8000 Revenue from Federal Sources	2,967,870	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,078,933</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,578,933</u>

LEA : 105259103 Union City Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,729,346
6112 Interim Real Estate Taxes	1,000
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	14,500
6140 Current Act 511 Taxes - Flat Rate Assessments	14,500
6150 Current Act 511 Taxes - Proportional Assessments	528,562
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,054
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	256,016
6910 Rentals	36,500
6940 Tuition from Patrons	11,500
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$4,056,878
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,538,723
7112 Basic Education Funding-Social Security	435,652
7220 Vocational Education	54,877
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	1,114,071
7311 Pupil Transportation Subsidy	640,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	499,158
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	421,407
7360 Safe Schools	110,838
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,936,004
REVENUE FROM STATE SOURCES	\$16,054,185
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	496,409
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,473
8517 Title IV - 21st Century Schools	306,231

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 Title V - Flexibility and Accountability	29,300
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,943,334
8751 ARP ESSER Learning Loss	69,123
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$2,967,870
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,078,933

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,730,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,151,407		
Approx. Tax Levy for Tax Rate Calculation:	\$3,388,798		
	Crawford	Erie	Total

2022-23 Data			
a. Assessed Value	\$30,036,942	\$169,578,505	\$199,615,447
b. Real Estate Mills	44.4000	11.8300	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$109,653,296	\$163,869,330	\$273,522,626
d. Assessed Value	\$30,596,315	\$169,558,145	\$200,154,460
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,333,640	\$2,006,114	\$3,339,754
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	40.08930%	59.91070%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,338,884	\$2,000,870	\$3,339,754
(f Total * g)			
i. Base Mills Subject to Index	44.5745	11.8300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,358,545	\$2,030,253	\$3,388,798
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	44.4000	11.9700	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,358,476	\$2,029,611	\$3,388,087
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,966,680
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,729,346
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,730,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,151,407		
Approx. Tax Levy for Tax Rate Calculation:	\$3,388,798		

	Crawford	Erie	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	47.3381	12.5634	
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)	\$1,448,371	\$2,130,227	\$3,578,598
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	\$6,532.00	\$24,227.00	
Number of Homestead/Farmstead Properties	470	968	1438
Median Assessed Value of Homestead Properties			\$77,300

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,730,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,151,407		
Approx. Tax Levy for Tax Rate Calculation:	\$3,388,798		
	Crawford	Erie	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$421,407	Lowering RE Tax Rate	\$0	\$421,407
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$421,407

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>		
Crawford	30,596,315	44.4000	1,358,476				92.000000%		
Erie	169,558,145	11.9700	2,029,611				92.000000%		
Totals:	200,154,460		3,388,087	-	421,407	=	2,966,680	X	92.000000% = 2,729,346
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					14,500
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	20,500	14,500		
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						20,500	14,500		
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			1.000%	0.000%	498,562	498,562		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000	30,000		
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						528,562	528,562		
Total Act 511, Current Taxes							543,062		
Act 511 Tax Limit -->					273,522,626	X	12	3,282,272	
					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>									
	Crawford	44.5745	44.4000	-0.38%	Yes	6.2%				
	Erie	11.8300	11.9700	1.19%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,326,069
1200 Special Programs - Elementary / Secondary	2,921,383
1300 Vocational Education	462,420
1400 Other Instructional Programs - Elementary / Secondary	247,630
Total Instruction	\$11,957,502
2000 Support Services	
2100 Support Services - Students	668,517
2200 Support Services - Instructional Staff	379,987
2300 Support Services - Administration	1,408,857
2400 Support Services - Pupil Health	226,199
2500 Support Services - Business	433,446
2600 Operation and Maintenance of Plant Services	1,808,379
2700 Student Transportation Services	1,872,172
2800 Support Services - Central	234,398
2900 Other Support Services	17,630
Total Support Services	\$7,049,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	679,267
3300 Community Services	77,632
Total Operation of Non-Instructional Services	\$756,899
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	490,779
Total Facilities Acquisition, Construction and Improvement Services	\$490,779
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,363,900
5900 Budgetary Reserve	2,012,457
Total Other Expenditures and Financing Uses	\$3,376,357
Total Estimated Expenditures and Other Financing Uses	\$23,631,122

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,450,670
200 Personnel Services - Employee Benefits		2,885,549
300 Purchased Professional and Technical Services		325,100
500 Other Purchased Services		316,000
600 Supplies		264,800
700 Property		83,950
Total Regular Programs - Elementary / Secondary		\$8,326,069
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,290,451
200 Personnel Services - Employee Benefits		854,194
300 Purchased Professional and Technical Services		385,938
500 Other Purchased Services		337,300
600 Supplies		43,500
700 Property		10,000
Total Special Programs - Elementary / Secondary		\$2,921,383
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		30,265
200 Personnel Services - Employee Benefits		22,088
500 Other Purchased Services		405,867
600 Supplies		4,000
800 Other Objects		200
Total Vocational Education		\$462,420
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		92,811
200 Personnel Services - Employee Benefits		35,719
300 Purchased Professional and Technical Services		103,600
500 Other Purchased Services		15,500
Total Other Instructional Programs - Elementary / Secondary		\$247,630
Total Instruction		\$11,957,502
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		377,101
200 Personnel Services - Employee Benefits		242,295
300 Purchased Professional and Technical Services		41,121
500 Other Purchased Services		3,000
600 Supplies		4,750
800 Other Objects		250
Total Support Services - Students		\$668,517
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		165,670
200 Personnel Services - Employee Benefits		153,917
300 Purchased Professional and Technical Services		49,050

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	4,900
600 Supplies	6,250
800 Other Objects	200
Total Support Services - Instructional Staff	\$379,987
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	701,303
200 Personnel Services - Employee Benefits	457,424
300 Purchased Professional and Technical Services	97,600
500 Other Purchased Services	122,055
600 Supplies	16,775
700 Property	4,500
800 Other Objects	9,200
Total Support Services - Administration	\$1,408,857
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	126,996
200 Personnel Services - Employee Benefits	80,853
300 Purchased Professional and Technical Services	6,750
600 Supplies	11,600
Total Support Services - Pupil Health	\$226,199
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	226,855
200 Personnel Services - Employee Benefits	157,591
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	12,000
Total Support Services - Business	\$433,446
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	671,021
200 Personnel Services - Employee Benefits	389,090
300 Purchased Professional and Technical Services	95,400
400 Purchased Property Services	153,600
500 Other Purchased Services	87,546
600 Supplies	328,222
700 Property	82,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,808,379
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	6,700
500 Other Purchased Services	1,863,272
600 Supplies	2,200
Total Student Transportation Services	\$1,872,172
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	50,300

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	30,978
300 Purchased Professional and Technical Services	152,520
500 Other Purchased Services	600
Total Support Services - Central	\$234,398
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$7,049,585
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	317,354
200 Personnel Services - Employee Benefits	141,312
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	12,600
500 Other Purchased Services	86,219
600 Supplies	12,500
700 Property	61,882
800 Other Objects	15,400
Total Student Activities	\$679,267
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,950
200 Personnel Services - Employee Benefits	3,832
300 Purchased Professional and Technical Services	45,400
400 Purchased Property Services	5,000
500 Other Purchased Services	3,400
600 Supplies	12,500
800 Other Objects	1,550
Total Community Services	\$77,632
Total Operation of Non-Instructional Services	\$756,899
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	490,779
Total Facilities Acquisition, Construction and Improvement Services	\$490,779
Total Facilities Acquisition, Construction and Improvement Services	\$490,779
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	1,363,900
Total Debt Service / Other Expenditures and Financing Uses	\$1,363,900
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,012,457

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,012,457
Total Other Expenditures and Financing Uses	\$3,376,357
TOTAL EXPENDITURES	\$23,631,122

LEA : 105259103 Union City Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,500,000	3,947,811
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 Cash and Short-Term Investments	\$4,500,000	\$3,947,811

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	\$4,500,000	\$3,947,811

LEA : 105259103 Union City Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	9,820,000	8,890,000
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	\$9,820,000	\$8,890,000
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	\$9,820,000	\$8,890,000

<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	\$9,820,000	\$8,890,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,797,811
0850 Unassigned Fund Balance	150,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,947,811
5900 Budgetary Reserve	2,012,457
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,960,268