

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Claysburg-Kimmel SD	COUNTY : Blair	AUN : 108071504
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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	\$14788444
Ending Unassigned Fund Balance	\$3288797
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	22.23%

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 06/19/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

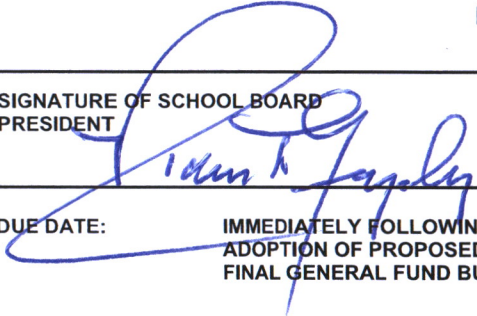
24 PS 6-687(a)(1)

(03/2006)

School District Name : Claysburg-Kimmel SD	County : Blair	AUN Number : 108071504
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/13/2023
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$4,800.00 Function 1400, Object 200: \$0.00 . Provide a justification.	This function is for after school tutoring. Benefits are recorded in the regular functions for these employees.
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: \$136,738.00 Function 2200, Object 200: \$168,184.00	Tuition reimbursement is now reported in the function. We budgeted \$60,000 for tuition reimbursement for our employees.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$108,440.00 Function 2400, Object 200: \$120,027.00	We have 1 Certified School Nurse and 2 Assistant Nurses; all qualify for full benefits. These budgeted expenditures are accurate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 in Budgetary Reserves for unanticipated expenditures. We do not anticipate spending this.
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.	Assigned Fund Balance totals \$2,477,008 - this is for future PSERS retirement increases, future health insurance increases and for a planned building project.

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

0840 Assigned Fund Balance

2,775,000

0850 Unassigned Fund Balance

491,851

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$3,266,851

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

3,839,882

7000 Revenue from State Sources

9,840,228

8000 Revenue from Federal Sources

1,130,280

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$14,810,390

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$18,077,241

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,779,440
6113 Public Utility Realty Taxes	3,125
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,100
6150 Current Act 511 Taxes - Proportional Assessments	575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,162
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	4,000
6990 Refunds and Other Miscellaneous Revenue	3,500
REVENUE FROM LOCAL SOURCES	\$3,839,882
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,376,206
7112 Basic Education Funding-Social Security	217,651
7271 Special Education funds for School-Aged Pupils	703,031
7311 Pupil Transportation Subsidy	504,042
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,438
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,354
7340 State Property Tax Reduction Allocation	429,625
7505 Ready to Learn Block Grant	173,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	224,934
7820 State Share of Retirement Contributions	1,013,962
REVENUE FROM STATE SOURCES	\$9,840,228
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	336,234
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,711
8517 Title IV - 21st Century Schools	26,976
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	732,359
REVENUE FROM FEDERAL SOURCES	\$1,130,280
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,810,390

AUN: 108071504 Claysburg-Kimmel SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 6.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,780,207

Amount of Tax Relief for Homestead Exclusions

\$429,625

Total Approx. Tax Revenue:

\$3,209,832

Approx. Tax Levy for Tax Rate Calculation:

\$3,209,832

Bedford

Blair

Total

2022-23 Data

a. Assessed Value

\$81,933,510

\$256,182,103

\$338,115,613

b. Real Estate Mills

10.6000

8.7800

I. 2023-24 Data

c. 2021 STEB Market Value

\$75,108,681

\$195,404,288

\$270,512,969

d. Assessed Value

\$81,933,510

\$256,182,103

\$338,115,613

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2022-23 Calculations

f. 2022-23 Tax Levy

\$868,495

\$2,249,279

\$3,117,774

(a * b)

2023-24 Calculations

g. Percent of Total Market Value

27.76528%

72.23472%

100.00000%

II.

h. Rebalanced 2022-23 Tax Levy

\$865,659

\$2,252,115

\$3,117,774

(f Total * g)

i. Base Mills Subject to Index

10.6000

8.7910

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

100.00000%

100.00000%

k. Tax Levy Needed

\$891,219

\$2,318,613

\$3,209,832

(Approx. Tax Levy * g)

l. 2023-24 Real Estate Tax Rate

10.8700

9.0500

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$890,617

\$2,318,448

\$3,209,065

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,779,440

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,779,440

(n * Est. Pct. Collection)

AUN: 108071504 Claysburg-Kimmel SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 6.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,780,207		
Amount of Tax Relief for Homestead Exclusions	<u>\$429,625</u>		
Total Approx. Tax Revenue:	\$3,209,832		
Approx. Tax Levy for Tax Rate Calculation:	\$3,209,832		

	Bedford	Blair	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.2360	9.3184	
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)	\$920,605	\$2,387,207	\$3,307,812
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	\$29,000.00	\$35,000.00	
Number of Homestead/Farmstead Properties	503	870	1373
Median Assessed Value of Homestead Properties			\$100,000

AUN: 108071504 Claysburg-Kimmel SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 6.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,780,207

Amount of Tax Relief for Homestead Exclusions

\$429,625

Total Approx. Tax Revenue:

\$3,209,832

Approx. Tax Levy for Tax Rate Calculation:

\$3,209,832

Bedford

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$429,625

Lowering RE Tax Rate

\$0

\$429,625

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$429,625

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bedford	81,933,510	10.8700	890,617			100.00000%	
Blair	256,182,103	9.0500	2,318,448			100.00000%	
Totals:	338,115,613		3,209,065	429,625 =	2,779,440 X	100.00000% =	2,779,440

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			12,900
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	19,100	19,100
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	18,000	18,000
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			37,100	37,100
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	500,000	500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	75,000	75,000
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			575,000	575,000
Total Act 511 Current Taxes				612,100
Act 511 Tax Limit		270,512,969 X	12	3,246,156
		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>									
	Bedford	10.6000	10.8700	2.55%	Yes	6.0%				
	Blair	8.7910	9.0500	2.95%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,562,281
1200 Special Programs - Elementary / Secondary	1,501,282
1300 Vocational Education	460,202
1400 Other Instructional Programs - Elementary / Secondary	4,800
Total Instruction	\$7,528,565
2000 Support Services	
2100 Support Services - Students	465,724
2200 Support Services - Instructional Staff	338,398
2300 Support Services - Administration	1,198,481
2400 Support Services - Pupil Health	310,240
2500 Support Services - Business	218,468
2600 Operation and Maintenance of Plant Services	1,494,824
2700 Student Transportation Services	650,000
2800 Support Services - Central	881,627
2900 Other Support Services	2,500
Total Support Services	\$5,560,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	416,724
3300 Community Services	41,900
Total Operation of Non-Instructional Services	\$458,624
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,140,993
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,240,993
Total Estimated Expenditures and Other Financing Uses	\$14,788,444

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,983,820
200 Personnel Services - Employee Benefits	2,066,327
400 Purchased Property Services	85,600
500 Other Purchased Services	270,604
600 Supplies	155,930
Total Regular Programs - Elementary / Secondary	\$5,562,281
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	747,524
200 Personnel Services - Employee Benefits	562,758
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	35,000
500 Other Purchased Services	125,000
600 Supplies	3,000
Total Special Programs - Elementary / Secondary	\$1,501,282
1300 Vocational Education	
100 Personnel Services - Salaries	77,298
200 Personnel Services - Employee Benefits	41,513
500 Other Purchased Services	335,891
600 Supplies	5,500
Total Vocational Education	\$460,202
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,800
Total Other Instructional Programs - Elementary / Secondary	\$4,800
Total Instruction	\$7,528,565
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	251,440
200 Personnel Services - Employee Benefits	207,484
600 Supplies	6,800
Total Support Services - Students	\$465,724
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	136,738
200 Personnel Services - Employee Benefits	168,184
300 Purchased Professional and Technical Services	26,976
500 Other Purchased Services	2,000
600 Supplies	4,500
Total Support Services - Instructional Staff	\$338,398
2300 Support Services - Administration	
100 Personnel Services - Salaries	497,552
200 Personnel Services - Employee Benefits	467,439
300 Purchased Professional and Technical Services	133,990

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	59,700
600 Supplies	39,800
Total Support Services - Administration	\$1,198,481
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	108,440
200 Personnel Services - Employee Benefits	120,027
300 Purchased Professional and Technical Services	76,773
600 Supplies	5,000
Total Support Services - Pupil Health	\$310,240
2500 Support Services - Business	
100 Personnel Services - Salaries	120,973
200 Personnel Services - Employee Benefits	97,495
Total Support Services - Business	\$218,468
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	364,411
200 Personnel Services - Employee Benefits	328,069
400 Purchased Property Services	226,587
500 Other Purchased Services	87,300
600 Supplies	488,457
Total Operation and Maintenance of Plant Services	\$1,494,824
2700 Student Transportation Services	
500 Other Purchased Services	650,000
Total Student Transportation Services	\$650,000
2800 Support Services - Central	
100 Personnel Services - Salaries	187,838
200 Personnel Services - Employee Benefits	164,955
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	363,106
600 Supplies	160,728
Total Support Services - Central	\$881,627
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$5,560,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	101,257
200 Personnel Services - Employee Benefits	37,250
300 Purchased Professional and Technical Services	85,289
500 Other Purchased Services	61,550
600 Supplies	131,378
Total Student Activities	\$416,724
3300 Community Services	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	38,000
800 Other Objects	3,900
Total Community Services	\$41,900
Total Operation of Non-Instructional Services	\$458,624
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,140,993
Total Interfund Transfers - Out	\$1,140,993
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,240,993
TOTAL EXPENDITURES	\$14,788,444

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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
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	\$1,500,500	\$1,500,500
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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

LEA : 108071504 Claysburg-Kimmel SD

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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	\$1,500,500	\$1,500,500

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	16,019,113	14,833,578
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	\$16,019,113	\$14,833,578
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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		
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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		
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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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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

\$16,019,113

\$14,833,578

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS **\$16,019,113** **\$14,833,578**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,288,797
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,288,797
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,388,797