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
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date

Erick L JOHNSTON (814)345-5615 Extn :4850
Contact Person Telephone Extension

ejohnston@westbranch.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
West Branch Area SD	Clearfield	110179003

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	x
	No	

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	$20986917
Ending Unassigned Fund Balance	$1678953
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes	x
	No	

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2023

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	The school district maintains an Unassigned Fund Balance to ensure that the district meets its monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The West Brand ASD School Board has committed $2M to future PSERS expenditures, and approximately $4.5M for future capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The administration of WBASD has earmarked, Assigned, approximately funds for future band, athletic field, and dental insurance expenditures.

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	199,824	
0830 Committed Fund Balance	2,670,112	
0840 Assigned Fund Balance	50,734	
0850 Unassigned Fund Balance	5,760,981	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$8,481,827**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,286,398	
7000 Revenue from State Sources	13,056,954	
8000 Revenue from Federal Sources	1,519,395	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$20,862,747**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$29,344,574**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,225,118
6113 Public Utility Realty Taxes	4,814
6114 Payments in Lieu of Current Taxes - State / Local	49,167
6120 Current Per Capita Taxes, Section 679	16,406
6140 Current Act 511 Taxes - Flat Rate Assessments	36,623
6150 Current Act 511 Taxes - Proportional Assessments	807,985
6400 Delinquencies on Taxes Levied / Assessed by the LEA	384,760
6500 Earnings on Investments	195,000
6700 Revenues from LEA Activities	32,773
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,770
6910 Rentals	4,800
6920 Contributions and Donations from Private Sources	400
6940 Tuition from Patrons	3,515
6990 Refunds and Other Miscellaneous Revenue	24,267
REVENUE FROM LOCAL SOURCES	**$6,286,398**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,268,028
7112 Basic Education Funding-Social Security	368,850
7271 Special Education funds for School-Aged Pupils	978,275
7311 Pupil Transportation Subsidy	746,306
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,722
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	269,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,150
7340 State Property Tax Reduction Allocation	356,305
7360 Safe Schools	114,339
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,700,000
REVENUE FROM STATE SOURCES	**$13,056,954**
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	396,736
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,781
8517 Title IV - 21st Century Schools	34,516
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	140,498
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	610,584

	Amount
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	92,060
8752 ARP ESSER Summer Programs	92,060
8753 ARP ESSER Afterschool Programs	92,060
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,100
REVENUE FROM FEDERAL SOURCES	**$1,519,395**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**20,862,747**

Act 1 Index (current): 5.9%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$4,225,540**	
Amount of Tax Relief for Homestead Exclusions	**$356,305**	
Total Approx. Tax Revenue:	**$4,581,845**	
Approx. Tax Levy for Tax Rate Calculation:	**$4,980,310**	

		Clearfield	Clinton	Total
	2022-23 Data			
	a. Assessed Value	$44,079,891	$8,396,500	$52,476,391
	b. Real Estate Mills	103.6700	12.7100	
I.	**2023-24 Data**			
	c. 2021 STEB Market Value	$305,769,431	$7,081,509	$312,850,940
	d. Assessed Value	$44,327,302	$8,468,100	$52,795,402
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2022-23 Calculations			
	f. 2022-23 Tax Levy (a * b)	$4,569,762	$106,720	$4,676,482
	2023-24 Calculations			
II.	g. Percent of Total Market Value	97.73646%	2.26354%	100.00000%
	h. Rebalanced 2022-23 Tax Levy (f Total * g)	$4,570,628	$105,854	$4,676,482
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	103.6896	12.7100	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	91.43000%	89.34000%	91.38269%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$4,867,579	$112,731	$4,980,310
	l. 2023-24 Real Estate Tax Rate (k / d * 1000)	**109.8000**	**13.3100**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$4,867,138	$112,710	$4,979,848
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$4,623,543
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$4,225,118

Act 1 Index (current): **5.9%**

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$4,225,540**
Amount of Tax Relief for Homestead Exclusions	**$356,305**
Total Approx. Tax Revenue:	**$4,581,845**
Approx. Tax Levy for Tax Rate Calculation:	**$4,980,310**

		Clearfield	Clinton	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	109.8072	13.4598	
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$4,867,457	$113,979	$4,981,436
	s. Millage Rate within Index? (If I > 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

		Clearfield	Clinton	Total
	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	$1,534.00	$12,650.00	
V.	Number of Homestead/Farmstead Properties	2108	8	2116
	Median Assessed Value of Homestead Properties			$55,600

Act 1 Index (current): 5.9%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$4,225,540**
Amount of Tax Relief for Homestead Exclusions	**$356,305**
Total Approx. Tax Revenue:	**$4,581,845**
Approx. Tax Levy for Tax Rate Calculation:	**$4,980,310**

	Clearfield	**Clinton**		**Total**	
State Property Tax Reduction Allocation used for: Homestead Exclusions		$356,305	Lowering RE Tax Rate	$0	$356,305
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$356,305**

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
Clearfield	44,327,302	109.8000	4,867,138						91.43000%		
Clinton	8,468,100	13.3100	112,710						89.34000%		
Totals:	**52,795,402**		**4,979,848**	-	356,305	=	4,623,543	X	91.38269%	=	4,225,118

CODE		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			16,406
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	24,500	16,406
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	32,540	14,558
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	5,659	5,659
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			**62,699**	**36,623**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	725,792	725,792
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	82,193	82,193
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			**807,985**	**807,985**
	Total Act 511, Current Taxes				**844,608**
		Act 511 Tax Limit -->	**312,850,940 X**	**12**	**3,754,211**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Clearfield	103.6896	109.8000	5.90%	Yes	5.9%				
	Clinton	12.7100	13.3100	4.73%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	5.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

2023-2024 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Budget Summary

LEA : 110179003 West Branch Area SD

Printed 5/17/2023 10:01:27 AM

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,986,403
1200 Special Programs - Elementary / Secondary	3,023,570
1300 Vocational Education	997,696
1400 Other Instructional Programs - Elementary / Secondary	149,680
1500 Nonpublic School Programs	7,342
1800 Pre-Kindergarten	298,715
Total Instruction	**$12,463,406**
2000 Support Services	
2100 Support Services - Students	667,913
2200 Support Services - Instructional Staff	845,075
2300 Support Services - Administration	1,162,307
2400 Support Services - Pupil Health	444,747
2500 Support Services - Business	329,768
2600 Operation and Maintenance of Plant Services	1,861,670
2700 Student Transportation Services	1,238,728
Total Support Services	**$6,550,208**
3000 Operation of Non-Instructional Services	
3200 Student Activities	432,947
3300 Community Services	4,946
Total Operation of Non-Instructional Services	**$437,893**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,480,410
5200 Interfund Transfers - Out	55,000
Total Other Expenditures and Financing Uses	**$1,535,410**
Total Estimated Expenditures and Other Financing Uses	**$20,986,917**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,145,344
200 Personnel Services - Employee Benefits	2,945,390
300 Purchased Professional and Technical Services	150,531
400 Purchased Property Services	5,450
500 Other Purchased Services	256,951
600 Supplies	187,821
700 Property	281,215
800 Other Objects	13,701
Total Regular Programs - Elementary / Secondary	**$7,986,403**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,180,339
200 Personnel Services - Employee Benefits	689,409
300 Purchased Professional and Technical Services	126,786
500 Other Purchased Services	1,001,166
600 Supplies	25,070
800 Other Objects	800
Total Special Programs - Elementary / Secondary	**$3,023,570**
1300 Vocational Education	
500 Other Purchased Services	997,696
Total Vocational Education	**$997,696**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,297
200 Personnel Services - Employee Benefits	7,348
400 Purchased Property Services	175
500 Other Purchased Services	124,110
600 Supplies	750
Total Other Instructional Programs - Elementary / Secondary	**$149,680**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	7,342
Total Nonpublic School Programs	**$7,342**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	175,129
200 Personnel Services - Employee Benefits	59,442
300 Purchased Professional and Technical Services	17,029
500 Other Purchased Services	3,200
600 Supplies	19,915
700 Property	24,000
Total Pre-Kindergarten	**$298,715**
Total Instruction	**$12,463,406**
2000 Support Services	
2100 Support Services - Students	

Description	Amount
100 Personnel Services - Salaries	349,837
200 Personnel Services - Employee Benefits	305,279
500 Other Purchased Services	7,581
600 Supplies	3,700
800 Other Objects	1,516
Total Support Services - Students	**$667,913**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	353,081
200 Personnel Services - Employee Benefits	175,288
300 Purchased Professional and Technical Services	29,694
500 Other Purchased Services	42,746
600 Supplies	200,363
700 Property	12,800
800 Other Objects	31,103
Total Support Services - Instructional Staff	**$845,075**
2300 Support Services - Administration	
100 Personnel Services - Salaries	540,239
200 Personnel Services - Employee Benefits	447,993
300 Purchased Professional and Technical Services	71,475
500 Other Purchased Services	27,940
600 Supplies	41,907
800 Other Objects	32,753
Total Support Services - Administration	**$1,162,307**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	210,516
200 Personnel Services - Employee Benefits	116,651
300 Purchased Professional and Technical Services	110,113
500 Other Purchased Services	1,429
600 Supplies	5,645
800 Other Objects	393
Total Support Services - Pupil Health	**$444,747**
2500 Support Services - Business	
100 Personnel Services - Salaries	149,500
200 Personnel Services - Employee Benefits	139,674
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	15,570
600 Supplies	21,544
800 Other Objects	3,280
Total Support Services - Business	**$329,768**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	613,444
200 Personnel Services - Employee Benefits	544,517
300 Purchased Professional and Technical Services	45,196
400 Purchased Property Services	276,266
500 Other Purchased Services	58,694

Description	Amount
600 Supplies	304,891
700 Property	3,580
800 Other Objects	15,082
Total Operation and Maintenance of Plant Services	**$1,861,670**
2700 Student Transportation Services	
500 Other Purchased Services	1,235,928
600 Supplies	2,800
Total Student Transportation Services	**$1,238,728**
Total Support Services	**$6,550,208**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	204,697
200 Personnel Services - Employee Benefits	71,461
300 Purchased Professional and Technical Services	26,535
400 Purchased Property Services	11,050
500 Other Purchased Services	59,425
600 Supplies	41,594
800 Other Objects	18,185
Total Student Activities	**$432,947**
3300 Community Services	
600 Supplies	4,946
Total Community Services	**$4,946**
Total Operation of Non-Instructional Services	**$437,893**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	58,206
900 Other Uses of Funds	1,422,204
Total Debt Service / Other Expenditures and Financing Uses	**$1,480,410**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	55,000
Total Interfund Transfers - Out	**$55,000**
Total Other Expenditures and Financing Uses	**$1,535,410**
TOTAL EXPENDITURES	**$20,986,917**

Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	6,393,594	6,400,000
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	426,710	427,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	37,683	38,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$6,857,987**	**$6,865,000**

Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,196,316	1,200,000
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	4,492	4,400
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments	**$1,200,808**	**$1,204,400**
TOTAL CASH AND INVESTMENTS	**$8,058,795**	**$8,069,400**

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	4,948,411	3,900,205
0520 Extended-Term Financing Agreements Payable	261,225	173,529
0530 Lease and Other Right To Use Obligations	44,059	44,059
0540 Accumulated Compensated Absences	298,333	302,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,143,544	5,145,000
0599 Other Noncurrent Liabilities	20,898,000	21,000,000
Total General Fund	**$31,593,572**	**$30,564,793**
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		

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	**$31,593,572**	**$30,564,793**

Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,900,819	3,910,000
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	58,193	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	37,683	38,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$3,996,695**	**$4,008,000**
TOTAL INDEBTEDNESS	**$35,590,267**	**$34,572,793**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	199,824
0830 Committed Fund Balance	6,501,637
0840 Assigned Fund Balance	177,067
0850 Unassigned Fund Balance	1,678,953
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$8,357,657**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$8,557,481**