


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2023



President of the Board - Original Signature Required

Date 6-14-2023



Secretary of the Board - Original Signature Required

Date 6/14/23



Chief School Administrator - Original Signature Required

Date 6/14/2023

Jamie Van Lenten

(724)352-1700 Extn :5630

Contact Person

Telephone Extension

vanlentenj@knochsd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Knoch SD	COUNTY : Butler	AUN : 104107803
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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	\$38519048
Ending Unassigned Fund Balance	\$2353986
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.11%

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 6/14/2023
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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 : Knoch SD	County : Butler	AUN Number : 104107803
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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 6-14-2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District typically budgets for a contingency. It is used for unplanned extraordinary expenses that might occur within the fiscal year.
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 estimated ending unassigned fund balance is within the allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance: \$8,151,490 Capital Projects - \$5,901,490 PSERS Contributions - \$2,250,000

<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	15,197
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,151,490
0850 Unassigned Fund Balance	2,353,986
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,505,476</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,788,354
7000 Revenue from State Sources	16,239,940
8000 Revenue from Federal Sources	490,754
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,519,048</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$49,024,524</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,053,000
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	118,653
6120 Current Per Capita Taxes, Section 679	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	91,000
6150 Current Act 511 Taxes - Proportional Assessments	3,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	561,900
6500 Earnings on Investments	170,300
6700 Revenues from LEA Activities	158,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	725,501
6910 Rentals	29,000
6920 Contributions and Donations from Private Sources	102,000
6990 Refunds and Other Miscellaneous Revenue	580,000

REVENUE FROM LOCAL SOURCES \$21,788,354

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,662,139
7112 Basic Education Funding-Social Security	597,793
7271 Special Education funds for School-Aged Pupils	1,635,829
7311 Pupil Transportation Subsidy	1,214,296
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,600
7340 State Property Tax Reduction Allocation	750,479
7360 Safe Schools	238,525
7505 Ready to Learn Block Grant	336,435
7820 State Share of Retirement Contributions	2,656,844

REVENUE FROM STATE SOURCES \$16,239,940

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	426,733
8751 ARP ESSER Learning Loss	30,403
8754 ARP ESSER Homeless Children and Youth Funds	6,618
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	21,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
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REVENUE FROM FEDERAL SOURCES	\$490,754
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,519,048
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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$16,053,000

Amount of Tax Relief for Homestead Exclusions \$750,479

Total Approx. Tax Revenue: \$16,803,479

Approx. Tax Levy for Tax Rate Calculation: \$17,448,151

Butler

Total

2022-23 Data		
a. Assessed Value	\$184,696,360	\$184,696,360
b. Real Estate Mills	94.2750	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,539,956,796	\$1,539,956,796
d. Assessed Value	\$185,077,182	\$185,077,182
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$17,412,249	\$17,412,249
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$17,412,249	\$17,412,249
(f Total * g)		
i. Base Mills Subject to Index	94.2750	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.13915%	96.13915%
k. Tax Levy Needed	\$17,448,151	\$17,448,151
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	94.2750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,448,151	\$17,448,151
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,697,672
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,053,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,053,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$750,479</u>	
Total Approx. Tax Revenue:	\$16,803,479	
Approx. Tax Levy for Tax Rate Calculation:	\$17,448,151	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	98.1402	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,163,512	\$18,163,512
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	\$1,609.00	
Number of Homestead/Farmstead Properties	4903	4903
Median Assessed Value of Homestead Properties		\$20,830

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,053,000
Amount of Tax Relief for Homestead Exclusions	<u>\$750,479</u>
Total Approx. Tax Revenue:	\$16,803,479
Approx. Tax Levy for Tax Rate Calculation:	\$17,448,151

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$750,479	Lowering RE Tax Rate	\$0	\$750,479
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$750,479

CODE

6111 Current Real Estate Taxes

<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>
Butler	185,077,182	94.2750	17,448,151			96.13915%	
Totals:	185,077,182		17,448,151	750,479	16,697,672	96.13915%	16,053,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		55,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	55,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	36,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 91,000 91,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,700,000	2,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000	375,000
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 3,075,000 3,075,000

Total Act 511, Current Taxes 3,166,000

Act 511 Tax Limit -->	1,539,956,796	12	18,479,482
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Butler	94.2750	94.2750	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	\$5.00	\$5.00	0.00%	Yes	4.1%			
6143	Current Act 511 Local Services 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	15,895,453
1200 Special Programs - Elementary / Secondary	4,331,140
1300 Vocational Education	1,675,355
1400 Other Instructional Programs - Elementary / Secondary	98,039
Total Instruction	\$21,999,987
2000 Support Services	
2100 Support Services - Students	946,766
2200 Support Services - Instructional Staff	2,024,529
2300 Support Services - Administration	2,631,135
2400 Support Services - Pupil Health	407,239
2500 Support Services - Business	458,487
2600 Operation and Maintenance of Plant Services	3,471,864
2700 Student Transportation Services	3,020,000
2800 Support Services - Central	110,693
2900 Other Support Services	35,938
Total Support Services	\$13,106,651
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,078,958
Total Operation of Non-Instructional Services	\$1,078,958
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,799,225
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	234,227
Total Other Expenditures and Financing Uses	\$2,333,452
Total Estimated Expenditures and Other Financing Uses	\$38,519,048

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,192,128
200 Personnel Services - Employee Benefits	5,803,396
300 Purchased Professional and Technical Services	506,060
400 Purchased Property Services	32,401
500 Other Purchased Services	786,700
600 Supplies	556,198
700 Property	3,925
800 Other Objects	14,645
Total Regular Programs - Elementary / Secondary	\$15,895,453
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,760,515
200 Personnel Services - Employee Benefits	1,315,275
300 Purchased Professional and Technical Services	287,300
500 Other Purchased Services	930,450
600 Supplies	37,400
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$4,331,140
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	575,973
200 Personnel Services - Employee Benefits	402,745
400 Purchased Property Services	3,650
500 Other Purchased Services	621,334
600 Supplies	70,653
800 Other Objects	1,000
Total Vocational Education	\$1,675,355
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	69,000
200 Personnel Services - Employee Benefits	28,739
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$98,039
Total Instruction	\$21,999,987
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	528,216
200 Personnel Services - Employee Benefits	351,177
300 Purchased Professional and Technical Services	15,325
400 Purchased Property Services	500
500 Other Purchased Services	2,200
600 Supplies	48,098
800 Other Objects	1,250
Total Support Services - Students	\$946,766
2200 <u>Support Services - Instructional Staff</u>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	734,464
200 Personnel Services - Employee Benefits	517,673
300 Purchased Professional and Technical Services	76,400
400 Purchased Property Services	176,611
500 Other Purchased Services	33,960
600 Supplies	312,427
700 Property	172,994
Total Support Services - Instructional Staff	\$2,024,529
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,472,871
200 Personnel Services - Employee Benefits	863,411
300 Purchased Professional and Technical Services	176,893
400 Purchased Property Services	10,500
500 Other Purchased Services	23,235
600 Supplies	17,750
700 Property	500
800 Other Objects	65,975
Total Support Services - Administration	\$2,631,135
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	253,643
200 Personnel Services - Employee Benefits	138,184
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	455
500 Other Purchased Services	75
600 Supplies	7,777
700 Property	1,575
800 Other Objects	130
Total Support Services - Pupil Health	\$407,239
2500 Support Services - Business	
100 Personnel Services - Salaries	228,293
200 Personnel Services - Employee Benefits	122,226
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	10,000
500 Other Purchased Services	7,705
600 Supplies	39,663
800 Other Objects	3,600
Total Support Services - Business	\$458,487
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,333,669
200 Personnel Services - Employee Benefits	885,673
300 Purchased Professional and Technical Services	108,200
400 Purchased Property Services	225,210
500 Other Purchased Services	224,580
600 Supplies	591,450
700 Property	101,907
800 Other Objects	1,175

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,471,864
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,020,000
Total Student Transportation Services	\$3,020,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	59,503
200 Personnel Services - Employee Benefits	35,476
300 Purchased Professional and Technical Services	600
500 Other Purchased Services	5,830
600 Supplies	9,284
Total Support Services - Central	\$110,693
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,938
Total Other Support Services	\$35,938
Total Support Services	\$13,106,651
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	420,207
200 Personnel Services - Employee Benefits	220,601
300 Purchased Professional and Technical Services	108,955
400 Purchased Property Services	48,800
500 Other Purchased Services	134,100
600 Supplies	107,290
700 Property	19,500
800 Other Objects	19,505
Total Student Activities	\$1,078,958
Total Operation of Non-Instructional Services	\$1,078,958
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,249,225
900 Other Uses of Funds	550,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,799,225
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	234,227
Total Budgetary Reserve	\$234,227
Total Other Expenditures and Financing Uses	\$2,333,452
TOTAL EXPENDITURES	\$38,519,048

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Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	11,600,000	11,485,000
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 Cash and Short-Term Investments	\$11,600,000	\$11,485,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	163,540	50,000
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		

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$163,540	\$50,000
TOTAL CASH AND INVESTMENTS	\$11,763,540	\$11,535,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	33,048,888	32,450,315
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	425,146	398,146
0550 Authority Lease Obligations	225,847	225,847
0560 Other Post-Employment Benefits (OPEB)	9,905,000	10,191,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,604,881	\$43,265,308

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	\$43,604,881	\$43,265,308
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,710	598,573
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	\$7,710	\$598,573
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TOTAL INDEBTEDNESS	\$43,612,591	\$43,863,881
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,197
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,151,490
0850 Unassigned Fund Balance	2,353,986
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,505,476
5900 Budgetary Reserve	234,227
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,754,900