

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024


**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/12/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required

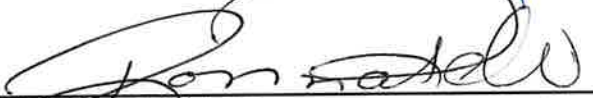
Date

06/12/23

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

06/12/2023

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6/12/2023

Carl E Mitchell

(814)486-4000

Extn :3840

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cameron County SD	COUNTY : Cameron	AUN : 109122703
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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	\$14119134
Ending Unassigned Fund Balance	\$1323926
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.37%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

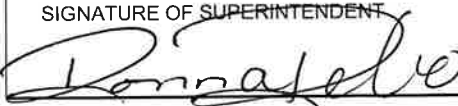
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/2023
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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)

<b>School District Name :</b> Cameron County SD	<b>County :</b> Cameron	<b>AUN Number :</b> 109122703
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/09/2023
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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>
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$74,324.00</div> <div>Function 2400, Object 200: \$86,785.00</div>	<div>The amounts submitted are correct. One staff member's salary is actually less that the cost of medical insurance.</div>
5290	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2500, Object 100: \$123,582.00</div> <div>Function 2500, Object 200: \$134,341.00</div>	<div>The amounts submitted are correct. The retiring Business Manager's benefits are included along with those of the new Business Manager.</div>
8060	<div>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</div>	<div>Funds allocated for contingency purposes only.</div>
8080	<div>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.</div>	<div>Unassigned fund balance is 9.37% of total budgeted expenditures.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Funds are committed for District OPEB, compensated absences, and fulfillment of a 2017 legal settlement.</div>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	35,055	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,407,519	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,323,926	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,731,445</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,820,790	
7000 Revenue from State Sources	10,173,095	
8000 Revenue from Federal Sources	125,249	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$14,119,134</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,850,579</u>

LEA : 109122703     Cameron County SD

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,596,384
6113 Public Utility Realty Taxes	3,900
6114 Payments in Lieu of Current Taxes - State / Local	296,685
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	12,900
6150 Current Act 511 Taxes - Proportional Assessments	415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	288,487
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	43,434
6910 Rentals	49,900
6980 Revenue from Community Services Activities	11,200
6990 Refunds and Other Miscellaneous Revenue	10,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$3,820,790</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,662,754
7112 Basic Education Funding-Social Security	229,770
7271 Special Education funds for School-Aged Pupils	865,634
7311 Pupil Transportation Subsidy	430,862
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	408,576
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,500
7340 State Property Tax Reduction Allocation	544,799
7820 State Share of Retirement Contributions	1,021,200
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,173,095</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	125,249
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$125,249</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,119,134</b>

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,596,384	
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>	
Total Approx. Tax Revenue:	\$3,141,183	
Approx. Tax Levy for Tax Rate Calculation:	\$3,429,670	
	Cameron	Total

2022-23 Data		
a. Assessed Value	\$74,650,639	\$74,650,639
b. Real Estate Mills	45.8300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$206,694,055	\$206,694,055
d. Assessed Value	\$74,834,601	\$74,834,601
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,421,239	\$3,421,239
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,421,239	\$3,421,239
(f Total * g)		
i. Base Mills Subject to Index	45.8300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$3,429,670	\$3,429,670
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	45.8300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,429,670	\$3,429,670
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,884,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,596,384
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,596,384	
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>	
Total Approx. Tax Revenue:	\$3,141,183	
Approx. Tax Levy for Tax Rate Calculation:	\$3,429,670	
	Cameron	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	48.5339	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,632,015	\$3,632,015
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	\$9,309.00	
Number of Homestead/Farmstead Properties	1296	1296
Median Assessed Value of Homestead Properties		\$18,800



Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,596,384
Amount of Tax Relief for Homestead Exclusions	<u>\$544,799</u>
Total Approx. Tax Revenue:	\$3,141,183
Approx. Tax Levy for Tax Rate Calculation:	\$3,429,670
	Cameron
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$544,799	Lowering RE Tax Rate	\$0	\$544,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$544,799

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 109122703    Cameron County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2023 3:31:57 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cameron	74,834,601	45.8300	3,429,670			90.00000%	
Totals:	74,834,601		3,429,670	- 544,799	= 2,884,871	X 90.00000%	= 2,596,384
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	12,900		
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	12,900	12,900
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						12,900	12,900
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	365,000	365,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	50,000	50,000
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						415,000	415,000
Total Act 511, Current Taxes							427,900
Act 511 Tax Limit    -->				206,694,055	X	12	2,480,329
				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> Cameron	45.8300	45.8300	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
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%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		5,415,058
1200 Special Programs - Elementary / Secondary		1,550,635
1300 Vocational Education		560,428
1400 Other Instructional Programs - Elementary / Secondary		76,058
<b>Total Instruction</b>		<b>\$7,602,179</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		258,959
2200 Support Services - Instructional Staff		789,019
2300 Support Services - Administration		857,274
2400 Support Services - Pupil Health		174,709
2500 Support Services - Business		362,373
2600 Operation and Maintenance of Plant Services		1,548,203
2700 Student Transportation Services		728,311
2900 Other Support Services		28,537
<b>Total Support Services</b>		<b>\$4,747,385</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		299,585
3300 Community Services		52,600
<b>Total Operation of Non-Instructional Services</b>		<b>\$352,185</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		1,287,385
5200 Interfund Transfers - Out		80,000
5900 Budgetary Reserve		50,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$1,417,385</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$14,119,134</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,695,950
200 Personnel Services - Employee Benefits	2,209,983
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	6,000
500 Other Purchased Services	301,775
600 Supplies	121,950
700 Property	2,000
800 Other Objects	1,900
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,415,058</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	977,285
500 Other Purchased Services	573,350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,550,635</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	174,458
200 Personnel Services - Employee Benefits	145,098
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	4,000
500 Other Purchased Services	208,672
600 Supplies	24,100
800 Other Objects	1,600
<b>Total Vocational Education</b>	<b>\$560,428</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	36,306
200 Personnel Services - Employee Benefits	24,052
500 Other Purchased Services	500
800 Other Objects	15,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$76,058</b>
<b>Total Instruction</b>	<b>\$7,602,179</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	150,817
200 Personnel Services - Employee Benefits	102,942
500 Other Purchased Services	500
600 Supplies	3,600
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$258,959</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	291,308
200 Personnel Services - Employee Benefits	281,411
300 Purchased Professional and Technical Services	19,900
500 Other Purchased Services	7,200

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Description	Amount
600 Supplies	79,700
700 Property	109,300
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$789,019</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	405,194
200 Personnel Services - Employee Benefits	365,480
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	7,700
600 Supplies	34,850
800 Other Objects	22,050
<b>Total Support Services - Administration</b>	<b>\$857,274</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	74,324
200 Personnel Services - Employee Benefits	86,785
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	750
500 Other Purchased Services	50
600 Supplies	2,000
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$174,709</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	123,582
200 Personnel Services - Employee Benefits	134,341
300 Purchased Professional and Technical Services	57,700
400 Purchased Property Services	25,000
500 Other Purchased Services	16,250
600 Supplies	1,750
800 Other Objects	3,750
<b>Total Support Services - Business</b>	<b>\$362,373</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	462,399
200 Personnel Services - Employee Benefits	383,882
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	234,100
500 Other Purchased Services	116,268
600 Supplies	163,250
700 Property	182,604
800 Other Objects	1,700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,548,203</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	681,311
600 Supplies	47,000
<b>Total Student Transportation Services</b>	<b>\$728,311</b>

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<u>Description</u>	<u>Amount</u>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	28,537
<b>Total Other Support Services</b>	<b>\$28,537</b>
<b>Total Support Services</b>	<b>\$4,747,385</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	133,227
200 Personnel Services - Employee Benefits	56,558
300 Purchased Professional and Technical Services	45,500
400 Purchased Property Services	5,000
500 Other Purchased Services	28,000
600 Supplies	26,800
800 Other Objects	4,500
<b>Total Student Activities</b>	<b>\$299,585</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	30,920
200 Personnel Services - Employee Benefits	13,130
600 Supplies	7,500
700 Property	700
800 Other Objects	350
<b>Total Community Services</b>	<b>\$52,600</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$352,185</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	117,385
900 Other Uses of Funds	1,170,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,287,385</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	80,000
<b>Total Interfund Transfers - Out</b>	<b>\$80,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,417,385</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,119,134</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,280,000	4,250,000
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	566,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	42,000	36,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	55,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,093,000	\$4,661,000

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	\$5,093,000	\$4,661,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	4,490,000	3,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	73,800	70,000
0550 Authority Lease Obligations	376,685	301,060
0560 Other Post-Employment Benefits (OPEB)	1,950,000	2,050,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,890,485</b>	<b>\$5,741,060</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,890,485</b>	<b>\$5,741,060</b>

<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	\$6,890,485	\$5,741,060

Account Description	Amounts
0810 Nonspendable Fund Balance	35,055
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,407,519
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,323,926
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,731,445
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,816,500