

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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

Thomas A. Woods
President of the Board - Original Signature Required

Dr. Thomas A. Woods

6-12-2023
Date

Michele Rice
Secretary of the Board - Original Signature Required

Dr. Michele Rice

6-12-23
Date

Jason S. Moore
Chief School Administrator - Original Signature Required

Jason S. Moore, D. Ed.

6-13-2023
Date

Sandra Evans

(814)472-8870

Extn :

Contact Person

Telephone

Extension

sevans@cencam.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Cambria SD	COUNTY : Cambria	AUN : 108111303
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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%

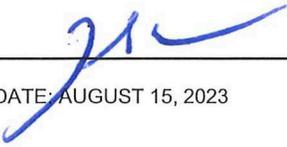
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$28049239
Ending Unassigned Fund Balance	\$1019111
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.63%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE June 13, 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 : Central Cambria SD	County : Cambria	AUN Number : 108111303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/8/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,000.00 . Provide a justification.	Tuition Reimbursement budgeted in 2834-240.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$12,000.00	Tuition Reimbursement budgeted in 2834-240.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for potential technology upgrades.
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.	Long-term planning and expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Offset for PSERS rate increases and to fund future capital outlays and debt service.

<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	16,288
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,252,599
0850 Unassigned Fund Balance	2,187,347
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,439,946</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,685,414
7000 Revenue from State Sources	14,111,068
8000 Revenue from Federal Sources	1,084,521
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,881,003</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,320,949</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,470,114
6113 Public Utility Realty Taxes	9,700
6114 Payments in Lieu of Current Taxes - State / Local	15,600
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	359,000
6500 Earnings on Investments	156,000
6700 Revenues from LEA Activities	2,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	545,000
6990 Refunds and Other Miscellaneous Revenue	2,000

REVENUE FROM LOCAL SOURCES \$11,685,414

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,191,929
7112 Basic Education Funding-Social Security	443,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,257,107
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,050
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	73,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	491,376
7505 Ready to Learn Block Grant	261,606
7820 State Share of Retirement Contributions	2,078,000

REVENUE FROM STATE SOURCES \$14,111,068

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	625,000
8751 ARP ESSER Learning Loss	13,402
8755 ARP ESSER Emergency Relief for Other Educational Entities	44,869
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	96,250

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
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REVENUE FROM FEDERAL SOURCES	\$1,084,521
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,881,003
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Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,470,114

Amount of Tax Relief for Homestead Exclusions \$491,376

Total Approx. Tax Revenue: \$8,961,490

Approx. Tax Levy for Tax Rate Calculation: \$9,776,745

Cambria

Total

2022-23 Data		
a. Assessed Value	\$177,100,660	\$177,100,660
b. Real Estate Mills	54.2500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$873,667,809	\$873,667,809
d. Assessed Value	\$176,954,660	\$176,954,660
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,607,711	\$9,607,711
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,607,711	\$9,607,711
(f Total * g)		
i. Base Mills Subject to Index	54.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.22000%	91.22000%
k. Tax Levy Needed	\$9,776,745	\$9,776,745
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	55.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,776,745	\$9,776,745
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,285,369
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,470,114
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$8,470,114	
Amount of Tax Relief for Homestead Exclusions		<u>\$491,376</u>	
Total Approx. Tax Revenue:		\$8,961,490	
Approx. Tax Levy for Tax Rate Calculation:		\$9,776,745	
	Cambria		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	57.2337		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,127,770		\$10,127,770
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	\$2,498.00		
Number of Homestead/Farmstead Properties	3571		3571
Median Assessed Value of Homestead Properties			\$18,140

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,470,114
Amount of Tax Relief for Homestead Exclusions	<u>\$491,376</u>
Total Approx. Tax Revenue:	\$8,961,490
Approx. Tax Levy for Tax Rate Calculation:	\$9,776,745

Cambria	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$491,376	Lowering RE Tax Rate	\$0	\$491,376
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$491,376

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>
Cambria	176,954,660	55.2500	9,776,745			91.22000%	
Totals:	176,954,660		9,776,745	491,376	9,285,369	91.22000%	8,470,114

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
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 34,000 34,000

	<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%	1,600,000	1,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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 1,750,000 1,750,000

Total Act 511, Current Taxes 1,784,000

Act 511 Tax Limit -->	873,667,809	12	10,484,014
	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> Cambria	54.2500	55.2500	1.85%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,774,209
1200 Special Programs - Elementary / Secondary	3,594,901
1300 Vocational Education	772,934
1400 Other Instructional Programs - Elementary / Secondary	208,200
Total Instruction	\$16,350,244
2000 Support Services	
2100 Support Services - Students	1,287,092
2200 Support Services - Instructional Staff	923,168
2300 Support Services - Administration	1,756,372
2400 Support Services - Pupil Health	416,055
2500 Support Services - Business	464,182
2600 Operation and Maintenance of Plant Services	2,627,300
2700 Student Transportation Services	1,811,915
2800 Support Services - Central	26,670
2900 Other Support Services	7,530
Total Support Services	\$9,320,284
3000 Operation of Non-Instructional Services	
3200 Student Activities	744,121
Total Operation of Non-Instructional Services	\$744,121
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,586,590
5900 Budgetary Reserve	48,000
Total Other Expenditures and Financing Uses	\$1,634,590
Total Estimated Expenditures and Other Financing Uses	\$28,049,239

2023-2024 Final General Fund Budget

LEA : 108111303 Central Cambria SD

Printed 6/14/2023 9:14:28 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,179,698
200 Personnel Services - Employee Benefits	4,738,071
300 Purchased Professional and Technical Services	221,295
500 Other Purchased Services	398,995
600 Supplies	232,445
800 Other Objects	3,705
Total Regular Programs - Elementary / Secondary	\$11,774,209
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,215,032
200 Personnel Services - Employee Benefits	858,869
300 Purchased Professional and Technical Services	1,247,000
500 Other Purchased Services	272,500
600 Supplies	500
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$3,594,901
1300 <u>Vocational Education</u>	
500 Other Purchased Services	772,934
Total Vocational Education	\$772,934
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,250
300 Purchased Professional and Technical Services	96,700
500 Other Purchased Services	25,000
600 Supplies	65,000
800 Other Objects	250
Total Other Instructional Programs - Elementary / Secondary	\$208,200
Total Instruction	\$16,350,244
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	739,091
200 Personnel Services - Employee Benefits	485,586
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	2,200
600 Supplies	700
800 Other Objects	515
Total Support Services - Students	\$1,287,092
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	385,290
200 Personnel Services - Employee Benefits	250,068
300 Purchased Professional and Technical Services	14,300
400 Purchased Property Services	203,130
500 Other Purchased Services	2,500

<u>Description</u>	<u>Amount</u>
600 Supplies	24,710
700 Property	41,300
800 Other Objects	1,870
Total Support Services - Instructional Staff	\$923,168
2300 Support Services - Administration	
100 Personnel Services - Salaries	967,562
200 Personnel Services - Employee Benefits	653,720
300 Purchased Professional and Technical Services	58,085
400 Purchased Property Services	750
500 Other Purchased Services	10,310
600 Supplies	40,450
700 Property	3,500
800 Other Objects	21,995
Total Support Services - Administration	\$1,756,372
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,260
200 Personnel Services - Employee Benefits	149,295
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	15,000
700 Property	3,000
Total Support Services - Pupil Health	\$416,055
2500 Support Services - Business	
100 Personnel Services - Salaries	213,363
200 Personnel Services - Employee Benefits	148,119
300 Purchased Professional and Technical Services	48,250
400 Purchased Property Services	1,610
500 Other Purchased Services	13,250
600 Supplies	33,555
800 Other Objects	6,035
Total Support Services - Business	\$464,182
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	742,705
200 Personnel Services - Employee Benefits	489,325
300 Purchased Professional and Technical Services	12,300
400 Purchased Property Services	371,500
500 Other Purchased Services	249,545
600 Supplies	708,925
700 Property	53,000
Total Operation and Maintenance of Plant Services	\$2,627,300
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,148
200 Personnel Services - Employee Benefits	39,912
500 Other Purchased Services	1,714,300

<u>Description</u>	<u>Amount</u>
600 Supplies	4,555
Total Student Transportation Services	\$1,811,915
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	4,915
600 Supplies	9,755
Total Support Services - Central	\$26,670
2900 Other Support Services	
500 Other Purchased Services	7,530
Total Other Support Services	\$7,530
Total Support Services	\$9,320,284
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	387,681
200 Personnel Services - Employee Benefits	126,565
400 Purchased Property Services	25,000
500 Other Purchased Services	67,000
600 Supplies	90,000
700 Property	35,000
800 Other Objects	12,875
Total Student Activities	\$744,121
Total Operation of Non-Instructional Services	\$744,121
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	666,590
900 Other Uses of Funds	920,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,586,590
5900 Budgetary Reserve	
800 Other Objects	48,000
Total Budgetary Reserve	\$48,000
Total Other Expenditures and Financing Uses	\$1,634,590
TOTAL EXPENDITURES	\$28,049,239

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,862,127	4,462,127
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	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	9,000	7,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,921,127	\$5,519,127

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,921,127	\$5,519,127
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	25,500,000	24,580,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$25,500,000	\$24,580,000
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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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,500,000	\$24,580,000

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	\$25,500,000	\$24,580,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	7,500	55,000
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$7,500	\$55,000
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$7,500	\$55,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services	7,500	55,000
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
	\$7,500	\$55,000
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$7,500	\$55,000
TOTAL EXPENDITURES	\$7,500	\$55,000

Account Description	Amounts
0810 Nonspendable Fund Balance	16,288
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,252,599
0850 Unassigned Fund Balance	1,019,111
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,271,710
5900 Budgetary Reserve	48,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,335,998