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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Claysburg-Kimmel SD	County : Blair	AUN Number : 108071504			
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 he proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Departmen of Education.					
I hereby certif	fy that the above information is accurate and co	mplete.			
	-				
SIGNATURE OF SCHOOL BOARD PRESIDENT		DATE			

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET LEA Name: Claysburg-Kimmel SD

Class: 3

AUN Number: 108071504

County: Blair

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 // 3	2023
Secretary of the Board - Original Signature Required	06/13/ Date	2033
Chief School Administrator - Original Signature Required	Date	3/23
DENA D BURKET	(814)239-5141	Extn :1328
Contact Person	Telephone	Extension
DDBURKET@CKSDBULLDOGS.COM		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNT	Y:	AUN:	
Claysburg-Kimmel SD	Blair		108071504	
No school district shall approve an increase in real preending unreserved undesignated fund balance (unassexpenditures:	operty taxes u signed) less th	nless it has adopted a budg an the specified percentage	get that includes ar e of its total budge	n estimated, ted
Total Budgeted Expenditures			nce % Limit 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	and the second s	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 2022-2			Yes No	X
Total Budgeted Expenditures		make melan menerah dian dian menerah dia dianggan kebelah teru. Sampan berada samban melangkan person berada s		\$14788444
Ending Unassigned Fund Balance				\$3288797
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures				22.23%
The Estimated Ending Unassigned Fund Balance is within the allow	wable limits.		Yes No	The state of the s
I hereby certify that the	above informati	on is accurate and complete.		
SIGNATURE OF SUPERINTENDENT		DATE		
1 1 1 m		06/19/	23	

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)

(55/2555)		
School District Name :	County:	AUN Number :
Claysburg-Kimmel SD	Blair	108071504
Section 687(a)(1) of the School Code requires the presider the proposed budget was prepared, presented and will be of Education.	nt of the board of school directors of each school distri made available for public inspection using the uniform	ct to certify to the Department of Education that form prepared and furnished by the Department
I hereby cert	ify that the above information is accurate and com	plete.
SIGNATURE OF SCHOOL BOARD PRESIDENT	DA	G /13 /2023
DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET		

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2023-2024 Final General Fund Budget

LEA: 108071504 Claysburg-Kimmel SD

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Val Number	Description	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$4,800.00 Function 1400, Object 200: \$0.00 . Provide a justification.	This function is for after school tutoring. Benefits are recorded in the regular functions for these employees.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$136,738.00 Function 2200, Object 200: \$168,184.00	Tuition reimbursement is now reported in the function. We budgeted \$60,000 for tuition reimbursement for our employees.
5280 ·	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$108,440.00 Function 2400, Object 200: \$120,027.00	We have 1 Certified School Nurse and 2 Assistant Nurses; all qualify for full benefits. These budgeted expenditures are accurate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 in Budgetary Reserves for unanticipated expenditures. We do not anticipate spending this.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance totals \$2,477,008 - this is for future PSERS retirement increases, future health insurance increases and for a planned building project.

Estimated Revenues and Other Financing Sources: Budget Summary

Claysburg-Kimmel SD LEA: 108071504

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<u>ITEM</u>	<u>AMOUNTS</u>
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Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation **During The Fiscal Year**

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

2,775,000 0840 Assigned Fund Balance

491,851 0850 Unassigned Fund Balance

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

\$3,266,851

Estimated Revenues And Other Financing Sources

3,839,882 6000 Revenue from Local Sources

9,840,228 7000 Revenue from State Sources

1,130,280 8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$14,810,390

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

Page - 1 of 1

2023-2024 Final General Fund Budget

LEA: 108071504 Claysburg-Kimmel SD

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	<u>Amount</u>
DEVENUE EDOM LOCAL COURSES	
REVENUE FROM LOCAL SOURCES 6111 Current Real Estate Taxes	2,779,440
6113 Public Utility Realty Taxes	3,125
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,100
6150 Current Act 511 Taxes - Proportional Assessments	575,000
6400 Delinguencies on Taxes Levied / Assessed by the LEA	180,000
6500 Eamings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,162
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	4,000
6990 Refunds and Other Miscellaneous Revenue	3,500
REVENUE FROM LOCAL SOURCES	\$3,839,882
REVENUE FROM STATE SOURCES	and the second s
7111 Basic Education Funding-Formula	6,376,206
7112 Basic Education Funding-Social Security	217,651
7271 Special Education funds for School-Aged Pupils	703,031
7311 Pupil Transportation Subsidy	504,042
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,925
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,438
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,354
7340 State Property Tax Reduction Allocation	429,625
7505 Ready to Learn Block Grant	173,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	224,934
7820 State Share of Retirement Contributions	1,013,962
REVENUE FROM STATE SOURCES	\$9,840,228
REVENUE FROM FEDERAL SOURCES	หลายการเปลี่ยน ขาดเกลาทางคำกับการการการการการการการการการการการการการก
8514 Title I - Improving the Academic Achievement of the Disadvantaged	336,234
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	34,711
8517 Title IV - 21st Century Schools	26,976
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	732,359
REVENUE FROM FEDERAL SOURCES	\$1,1 30,280
TOTAL ESTIMATED REVENUES AND OTHER SOURCES.	14,810,390

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AUN: 108071504 Claysburg-Kimmel SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page - 1 of 3

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Act 1 Index (current): 6.0%

Calcul	lation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
lumb	er of Decimals For Tax Rate Calculation:	2		
Appro	x. Tax Revenue from RE Taxes:	\$2,780,207		
	nt of Tax Relief for Homestead Exclusions	\$429,625		
Γotal A	Approx. Tax Revenue:	\$3,209,832		
Appro	x. Tax Levy for Tax Rate Calculation:	\$3,209,832		
		Bedford	Blair	Total
· 2	022-23 Data			**************************************
	a. Assessed Value	\$81,933,510	\$256,182,103	\$338,115,613
	b. Real Estate Mills	10.6000	8.7800	
l. 2	2023-24 Data			
	c. 2021 STEB Market Value	\$75,108,681	\$195,404,288	\$270,512,969
	d. Assessed Value	\$81,933,510	\$256,182,103	\$338,115,613
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2	2022-23 Calculations		oscopandos pela uma cultura cultificado en del filo en esperanciones en entre en encuesar del en	
	f. 2022-23 Tax Levy	\$868,495	\$2,249,279	\$3,117,774
	(a * b)			
2	2023-24 Calculations			
11.	g. Percent of Total Market Value	27.76528%	72.23472%	100.00000%
11.	h. Rebalanced 2022-23 Tax Levy	\$865,659	\$2,252,115	\$3,117,774
	(f Total * g)			
	i. Base Mills Subject to Index	10.6000	8.7910	
	(h / a * 1000) if no reassessment			
•	(h / (d-e) * 1000) if reassessment	***************************************		
(Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	100.00000%	100.00000%	100.00000%
	k. Tax Levy Needed	\$891,219	\$2,318,613	\$3,209,832
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	10.8700	9.0500	
III.	(k / d * 1000)			
111.	m. Tax Levy Generated by Mills	\$890,617	\$2,318,448	\$3,209,065
	(I / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,779,440
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$2,779,440
	(n * Est. Pct. Collection)		Page-7	
			Page 8	

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Section 672.1 Method Choice: (a)(1)

AUN: 108071504 Claysburg-Kimmel SD

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2023-2024 Final General Fund Budget

Act 1 Index (current): 6.0%

Revenue **Calculation Method:** 2 Number of Decimals For Tax Rate Calculation:

\$2,780,207 Approx. Tax Revenue from RE Taxes:

\$429,62<u>5</u> Amount of Tax Relief for Homestead Exclusions

\$3,209,832 Total Approx. Tax Revenue:

\$3,209,832 Approx. Tax Levy for Tax Rate Calculation:

Appro	A. Tax 2017 to Tax Ratio Galdanaem	Bedford	Blair	Total
·	ndex Maximums	THE CONTRACTOR OF THE PARTY HAS A STREET OF		
	p. Maximum Mills Based On Index	11.2360	9.3184	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if $(l > p)$, $(l - p)$)			
	r. Maximum Tax Levy Based On Index	\$920,605	\$2,387,207	\$3,307,812
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0	\$0	\$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0
	(t * Est. Pct. Collection)			

Information Related to	Property Tax Relief
------------------------	---------------------

	Assessed Value Exclusion per Homestead	\$29,000.00	\$35,000.00	
V.	Number of Homestead/Farmstead Properties	503	870	1373
	Median Assessed Value of Homestead Properties			\$100,000

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

Page - 3 of 3

AUN: 108071504

Claysburg-Kimmel SD

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Act 1 Index (current): 6.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,780,207

Amount of Tax Relief for Homestead Exclusions

\$429,625

Total Approx. Tax Revenue:

\$3,209,832

Approx. Tax Levy for Tax Rate Calculation:

\$3,209,832 **Bedford**

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$429,625

*77 >74 10

Lowering RE Tax Rate

\$0

\$429,625

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$429,625

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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LEA: 108071504 Claysburg-Kimmel SD

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CODE

-	ent Real Estate Taxes Taxable Assessed Value Real Estate Mills Ta	ax Levy Generated by Mills	Amount of Tax Homestead Ex			Net Tax Revenue Generated By Mills
Bedford	81,933,510 10.8700	890,617			100.000009	6
Blair	256,182,103 9.0500	2,318,448			100.000009	
T-4-los	338,115,613	3,209,065	4	429,625 =	2,779,440 X 100.000009	anne mariante anno anno anno anno anno anno anno ann
Totals:	Allen title de la commenciation de la commenci	3,203,003		423,023 — Maximum anni amandisi manana kanana kanan	2,119,440 , X (00.000,000,000,000,000,000,000,000,000,	C. C. T. C. T. T. T. C. T. T. T. C. T.
			Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			12,900
6140	Current Act 511 Taxes - Flat Rate Assessments		<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$10.00	\$0.00	19,100	19,100
6142	Current Act 511 Occupation Taxes - Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	18,000	18,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat R	ate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat R	Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessme	ents	\$0.00	\$0.00	0	0
*40	Total Current Act 511 Taxes - Flat Rate Assess	ments	400		37,100	37,100
6150	Current Act 511 Taxes - Proportional Assessments	3	<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		1.000%	0.000%	500,000	500,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	75,000	75,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Perce	entage	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 Assess	sments	0	0	0	0
	Total Current Act 511 Taxes → Proportional Ass	sessments			575,000	575,000 612,100
		Act 51	1 Tax Limit	> 270,512,96 Market Valu		3,246,156 (511 Limit)

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Tax		Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes			,		-				
	Bedford	10.6000	10.8700	2.55%	Yes	6.0%				
	Blair	8.7910	9.0500	2.95%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.0%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%	•			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
Curi	rent Act 511 Taxes – Proportional Assessments									·
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%				

LEA: 108071504 Claysburg-Kimmel SD

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

2023-2024 Final General Fund Budget		Estimated Expenditures and	Other Financing Uses: Detail
LEA: 108071504 Claysburg-Kimmel SD			
Printed 6/12/2023 2:00:10 PM			Page - 1 of 3
<u>Description</u>			<u>Amount</u>
1000 Instruction			
1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 400 Purchased Property Services 500 Other Purchased Services			2,983,820 2,066,327 85,600 270,604
600 Supplies			155,930
Total Regular Programs - Elémentary / Secondary	t to be		\$5,562,281
1200 Special Programs - Elementary / Secondary		Takahanka indulahan (melebasa) ("Melebasia) indulahan dalah melebasi indulah melebasi indulah	ACT AT ALL OWN CONTROL A THE MANAGEMENT TO SECURE OF CONTROL OF CO
100 Personnel Services - Salaries200 Personnel Services - Employee Benefits300 Purchased Professional and Technical Services			747,524 562,758 28,000
400 Purchased Property Services			35,000
500 Other Purchased Services			125,000
600 Supplies		and the second s	3,000
Total Special Programs - Elementary / Secondary	to more and to more than the contract of the c		\$1,501,282
1300 <u>Vocational Education</u> 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 500 Other Purchased Services			77,298 41,513 335,891
600 Supplies			5,500
Total Vocational Education			\$460,202
1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries			4,800
Total Other Instructional Programs - Elementary / Secondary Total Instruction			\$4,800 \$7,528,565
2000 Support Services			
 2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 600 Supplies 			251,440 207,484 6,800
Total Support Services - Students	The second secon	48/88/88/88/88	\$465,724
2200 Support Services - Instructional Staff 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies	in a crystal and man with a canting and the control and the control and the control and control and the contro		136,738 168,184 26,976 2,000 4,500
Total Support Services - Instructional Staff			\$338,398
2300 Support Services - Administration 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	Page 13	Foresterme Andrewska the first of the street of a short the telephone and the street of the street o	497,552 467,439 133,990
	Page 14		

2023-2024 Final General Fund Budget		Estimated Expenditures and	d Other Financing Uses: Detail
LEA: 108071504 Claysburg-Kimmel SD			
Printed 6/12/2023 2:00:10 PM			Page - 2 of 3
Description			<u>Amount</u>
500 Other Purchased Services			59,700
600 Supplies			39,800
Total Support Services - Administration			\$1,198,481
2400 Support Services - Pupil Health	op op op de groupe de grou	kanda and kanda kanda da d	CONTRACTOR OF THE STATE OF THE
100 Personnel Services - Salaries			108,440
200 Personnel Services - Employee Benefits			120,027
300 Purchased Professional and Technical Services			76,773
600 Supplies			5,000
Total Support Services - Pupil Health			\$310,240
2500 Support Services - Business			
100 Personnel Services - Salaries			120,973
200 Personnel Services - Employee Benefits			97,495
Total Support Services - Business			\$218,468
2600 Operation and Maintenance of Plant Services			
100 Personnel Services - Salaries			364,411
200 Personnel Services - Employee Benefits			328,069
400 Purchased Property Services			226,587
500 Other Purchased Services			87,300
600 Supplies			488,457
Total Operation and Maintenance of Plant Services	and the second s	to the second state of the second	\$1,494,824
2700 Student Transportation Services			
500 Other Purchased Services	enaranya a kining kana kana kana kana kana kana kana ka		650,000
Total Student Transportation Services	in the second se		\$650,000
2800 Support Services - Central	•		
100 Personnel Services - Salaries			187,838
200 Personnel Services - Employee Benefits			164,955
300 Purchased Professional and Technical Services			5,000
400 Purchased Property Services			363,106
600 Supplies	and a set of the second house the second shall an an an artificial second seco		160,728 \$881,627
Total Support Services - Central	and the second s		300 1,04/1
2900 Other Support Services			0.500
500 Other Purchased Services			2,500
Total Other Support Services Total Support Services		* * * * * * * * * * * * * * * * * * *	\$2,500 \$5,560,262
3000 Operation of Non-Instructional Services	THE CONTROL OF THE CO		TO THE RESIDENCE OF THE PROPERTY OF THE PROPER
3200 Student Activities			
100 Personnel Services - Salaries			101,257
200 Personnel Services - Employee Benefits			37,250
300 Purchased Professional and Technical Services			85,289
500 Other Purchased Services			61,550
600 Supplies			131,378
Total Student Activities			\$416,724
3300 Community Services			
2000 Community Contracts	Page 14		

100,000 \$100,000

\$1,240,993 \$14,788,444

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA: 108071504 Claysburg-Kimmel SD	
Printed 6/12/2023 2:00:10 PM	Page - 3 of 3
<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	38,000
800 Other Objects	3,900
Total Community Services Total Operation of Non-Instructional Services	\$41,900 \$458,624
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,140,993
Total-Interfund Transfers - Out	\$1,140,993

5900 Budgetary Reserve 800 Other Objects

Total Budgetary Reserve

Total Other Expenditures and Financing Uses.
TOTAL EXPENDITURES

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Cash and Short-Term Investments

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

\$1,500,500

Total Cash and Short-Term Investments

Long-Term Investments
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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ALL SAINTS OF A SILVERY

06/30/2023 Estimate

06/30/2024 Projection

1,500,000

1,500,000

500

06/30/2023 Estimate

500

06/30/2024 Projection

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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments	anna malanna nga mana na mana na mana na mana na mana na	de construction de la constructi
TOTAL CASH AND INVESTMENTS	\$1,500,500	\$1,500,500

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Long-Term Indebtedness		06/30/2023 Estimate	06/30/2024 Projection
General Fund			
0510 Bonds Payable		16,019,113	14,833,578
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right To Use Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total General Fund		\$16,019,113,	\$14,833,578
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 J School-Sponsored Extra Curricular Activities Fund	an nama manana di manana di manana manana di manana manana di Amerika di Manana di Man		and the second s

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0599 Other Noncurrent Liabilities

Total Debt Service Fund

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06/30/2024 Projection 06/30/2023 Estimate **Long-Term Indebtedness** 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)

0550 Authority Lease Obligations

0599 Other Noncurrent Liabilities

0560 Other Post-Employment Benefits (OPEB)

Total Internal Service Fund

Schedule Of Indebtedness (DEBT)

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0599 Other Noncurrent Liabilities

Total Activity Fund

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06/30/2024 Projection 06/30/2023 Estimate **Long-Term Indebtedness 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 · 6 . 16 **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 g granger on 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)

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Total Permanent Fund
Total Long-Term Indebtedness

\$16,019,113

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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		

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Short-Term Payables
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

06/30/2023 Estimate

06/30/2024 Projection

\$16,019,113 \$14,833,578

Fund Balance Summary (FBS)

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

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

24 PS 6-687(a)(1)

(03/2006)

(03/2006)		
School District Name :	County:	AUN Number :
Claysburg-Kimmel SD	Blair	108071504
Section 687(a)(1) of the School Code requires the presider the proposed budget was prepared, presented and will be rof Education.		
I hereby certi	fy that the above information is accurate and comp	lete.
SIGNATURE OF SCHOOL BOARD PRESIDENT	DAT	6/13/2023
DUE DATE: IMMEDIATELY FOLLOWING		
ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET		

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Val Number	<u>Description</u>	<u>Justification</u>
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$4,800.00 Function 1400, Object 200: \$0.00 . Provide a justification.	This function is for after school tutoring. Benefits are recorded in the regular functions for these employees.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$136,738.00 Function 2200, Object 200: \$168,184.00	Tuition reimbursement is now reported in the function. We budgeted \$60,000 for tuition reimbursement for our employees.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$108,440.00 Function 2400, Object 200: \$120,027.00	We have 1 Certified School Nurse and 2 Assistant Nurses; all qualify for full benefits. These budgeted expenditures are accurate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 in Budgetary Reserves for unanticipated expenditures. We do not anticipate spending this.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance totals \$2,477,008 - this is for future PSERS retirement increases, future health insurance increases and for a planned building project.

1,130,280

8000 Revenue from Federal Sources

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<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,775,000	
0850 Unassigned Fund Balance	491,851	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,266.85</u>	1
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,839,882	
7000 Revenue from State Sources	9,840,228	

Total Estimated Revenues And Other Financing Sources	<u>\$14,810,390</u>
--	---------------------

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$18,077,241

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<u>Amount</u>

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

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	I Index (current): 6.0%	Revenue		Section 672.1 Method Choice: (a)(1)
	ulation Method:	Revenue 2		Section 672.1 Method Choice: (a)(1)
	ber of Decimals For Tax Rate Calculation:	\$2,780,20 7		
• • •	rox. Tax Revenue from RE Taxes:	\$2,760,207 \$429,625		
	unt of Tax Relief for Homestead Exclusions	\$3,209,832		
	I Approx. Tax Revenue:	\$3,209,832 \$3,209,832		
Appr	rox. Tax Levy for Tax Rate Calculation:	\$3,209,632 Bedford	Blair	Total
	2022-23 Data			
	a. Assessed Value	\$81,933,510	\$256,182,103	\$338,115,613
	b. Real Estate Mills			\$336,113,013
		10.6000	8.7800	
I.	2023-24 Data	Ф 7 5.400.004	#405 404 000	\$070 F40 000
	c. 2021 STEB Market Value	\$75,108,681	\$195,404,288	\$270,512,969
	d. Assessed Value	\$81,933,510	\$256,182,103	\$338,115,613
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$868,495	\$2,249,279	\$3,117,774
	(a * b)			
	2023-24 Calculations			
II.	g. Percent of Total Market Value	27.76528%	72.23472%	100.00000%
".	h. Rebalanced 2022-23 Tax Levy	\$865,659	\$2,252,115	\$3,117,774
	(f Total * g)			
	i. Base Mills Subject to Index	10.6000	8.7910	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	100.00000%	100.00000%	100.00000%
	k. Tax Levy Needed	\$891,219	\$2,318,613	\$3,209,832
	(Approx. Tax Levy * g)			
	I. 2023-24 Real Estate Tax Rate	10.8700	9.0500	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$890,617	\$2,318,448	\$3,209,065
	(I / 1000 * d)	•	· · · ·	
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,779,440
	(m - Amount of Tax Relief for Homestead Exclusions)			, , , , , , , , , , , , , , , , , , ,
	o. Net Tax Revenue Generated By Mills			\$2,779,440
	(n * Est. Pct. Collection)			4 =,. 7 6 , 7 10
			Page 30	

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Act 1 Index (current): 6.0%

IV.

Section 672.1 Method Choice: (a)(1) Revenue **Calculation Method:**

2 **Number of Decimals For Tax Rate Calculation:**

\$2,780,207 Approx. Tax Revenue from RE Taxes:

\$429,625 **Amount of Tax Relief for Homestead Exclusions**

\$3,209,832 **Total Approx. Tax Revenue:**

\$3,209,832 Approx. Tax Levy for Tax Rate Calculation:

·	Bedford	Blair	Total
Index Maximums			
p. Maximum Mills Based On Index	11.2360	9.3184	
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$920,605	\$2,387,207	\$3,307,812
(p / 1000 * d)			
s. Millage Rate within Index?	Yes	Yes	
(If I > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if $(m > r)$, $(m - r)$)			
u.Tax Revenue In Excess of Index	\$0	\$0	\$0

Information Related to Property Tax Relief

(t * Est. Pct. Collection)

.,	Assessed Value Exclusion per Homestead	\$29,000.00	\$35,000.00	
V.	Number of Homestead/Farmstead Properties	503	870	1373
	Median Assessed Value of Homestead Properties			\$100,000

Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 6.0%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$2,780,207

Amount of Tax Relief for Homestead Exclusions \$429,625

Total Approx. Tax Revenue: \$3,209,832

Approx. Tax Levy for Tax Rate Calculation: \$3,209,832

Bedford Blair Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$429,625 Lowering RE Tax Rate \$0 \$429,625

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 \$0

Amount of Tax Relief from State/Local Sources \$429,625

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax F	Relief for Tax Levy Minu	s Homestead	Net Tax Revenue
County Nan	ne Taxable Assessed Value Real Estate Mills Tax Le	evy Generated by Mills	Homestead Exc	clusions Exclus	sions Percent Collect	cted Generated By Mills
Bedford	81,933,510 10.8700	890,617			100.00	000%
Blair	256,182,103 9.0500	2,318,448			100.00	000%
Totals:	338,115,613	3,209,065		429,625 =	2,779,440 X 100.00	000% = 2,779,440
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			12,900
6140	Current Act 511 Taxes – Flat Rate Assessments		\$3.00 <u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$10.00	\$0.00	19,100	19,100
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	18,000	18,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments		\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessmer	nts			37,100	37,100
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		1.000%	0.000%	500,000	500,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		1.000%	0.000%	75,000	75,000
6154	Current Act 511 Amusement Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentag	je	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 Assessmen	ts	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assess	ments			575,000	575,000
	Total Act 511, Current Taxes					612,100
		Act 511 7	Tax Limit>	270,512,969) X 12	3,246,156
				Market Value	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

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Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than					
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index		or equal to Index				Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								•	•					
	Bedford	10.6000	10.8700	2.55%	Yes	6.0%									
	Blair	8.7910	9.0500	2.95%	Yes	6.0%									
1	Current Per Capita Taxes, Section 679 ent Act 511 Taxes – Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	6.0%									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.0%									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%									
Curre	ent Act 511 Taxes – Proportional Assessments														
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.0%									
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.0%									

\$1,240,993

\$14,788,444

100,000

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5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

LLA: 1000/1304 Glaysburg-Milliller 3D	
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Description	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,562,281
1200 Special Programs - Elementary / Secondary	1,501,282
1300 Vocational Education	460,202
1400 Other Instructional Programs - Elementary / Secondary	4,800
Total Instruction	\$7,528,565
2000 Support Services	
2100 Support Services - Students	465,724
2200 Support Services - Instructional Staff	338,398
2300 Support Services - Administration	1,198,481
2400 Support Services - Pupil Health	310,240
2500 Support Services - Business	218,468
2600 Operation and Maintenance of Plant Services	1,494,824
2700 Student Transportation Services	650,000
2800 Support Services - Central	881,627
2900 Other Support Services	2,500
Total Support Services	\$5,560,262
3000 Operation of Non-Instructional Services	
3200 Student Activities	416,724
3300 Community Services	41,900
Total Operation of Non-Instructional Services	\$458,624
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,140,993

\$1,501,282

77.298

41,513

335.891

5,500 \$460,202

4.800

\$4,800

251,440

207.484

\$465,724

136,738

168.184

26,976

2.000

4.500

\$338,398

497,552

467,439

133,990

6,800

\$7,528,565

2023-2024 Final General Fund Budget

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Description

1000 Instruction 1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 400 Purchased Property Services

500 Other Purchased Services 600 Supplies

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary 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 Total Special Programs - Elementary / Secondary

1300 Vocational Education

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies

Total Vocational Education 1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries Total Other Instructional Programs - Elementary / Secondary

Total Instruction 2000 Support Services

2100 Support Services - Students 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 600 Supplies **Total Support Services - Students**

2200 Support Services - Instructional Staff 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services

Total Support Services - Instructional Staff 2300 Support Services - Administration

600 Supplies

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

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Amount

59.700

39,800

108,440

120,027

76,773

\$310,240

120,973

97.495 \$218.468

364,411

328,069

226,587

87,300

488,457

650.000

\$650,000

187,838

164,955

363,106

160.728

\$881.627

2,500

\$2,500 \$5,560,262

101,257

37,250

85,289

61,550

131.378

\$416,724

5,000

\$1,494,824

5.000

\$1,198,481

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Description

500 Other Purchased Services

600 Supplies

Total Support Services - Administration 2400 Support Services - Pupil Health

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

500 Other Purchased Services

Total Student Transportation Services

100 Personnel Services - Salaries

400 Purchased Property Services

500 Other Purchased Services

3000 Operation of Non-Instructional Services

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

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100 Personnel Services - Salaries

500 Other Purchased Services

200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services

2800 Support Services - Central

Total Support Services - Central

2900 Other Support Services

Total Other Support Services

Total Support Services

3200 Student Activities

600 Supplies

Total Student Activities

3300 Community Services

600 Supplies

300 Purchased Professional and Technical Services 600 Supplies

Total Support Services - Pupil Health 2500 Support Services - Business

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

Total Support Services - Business 2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 400 Purchased Property Services 500 Other Purchased Services

600 Supplies **Total Operation and Maintenance of Plant Services** 2700 Student Transportation Services

Estimated Expenditures ar	d Other Financing Uses: Detai
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\$100,000

\$1,240,993 \$14,788,444

LEA: 108071504 Claysburg-Kimmel SD Printed 6/20/2023 9:53:52 AM Page - 3 of 3 **Description** <u>Amount</u> 300 Purchased Professional and Technical Services 38,000 800 Other Objects 3,900 **Total Community Services** \$41,900 **Total Operation of Non-Instructional Services** \$458,624 5000 Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 900 Other Uses of Funds 1,140,993 **Total Interfund Transfers - Out** \$1,140,993 5900 Budgetary Reserve 800 Other Objects 100,000

2023-2024 Final General Fund Budget

Total Budgetary Reserve

TOTAL EXPENDITURES

Total Other Expenditures and Financing Uses

1,500,000

500

£4 500 500

06/30/2024 Projection

1,500,000

500

06/30/2023 Estimate

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General Fund

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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection

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 Cook and Chart Town Investments

Long-Term Investments

Total Cash and Short-Term Investments	\$1,500,500	\$1,500,500

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

2023-2024 Final General Fund Budget Schedule Of Cash And Investments (CAIN)

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Total Long-Term Investments

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<u>Long-Term Investments</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Permanent Fund

TOTAL CASH AND INVESTMENTS \$1,500,500 \$1,500,500

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Total Athletic / School-Sponsored Extra Curricular Activities Fund

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	16,019,113	14,833,578
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,019,113	\$14,833,578
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		

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

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

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2023-2024 Final General Fund Budget

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

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

06/30/2024 Projection

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u>

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

2023-2024 Final General Fund Budget
Schedule Of Indebtedness (DEBT)

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<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 \$16,019,113 \$14,833,578

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<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 \$16,019,113 \$14,833,578

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