

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

 President of the Board - Original Signature Required

 Secretary of the Board - Original Signature Required

 Chief School Administrator - Original Signature Required

ROLAND PARONISH

Contact Person

rparonish@ncsd.k12.pa.us

Email Address

Date

7/10/2023

Date

7-6-2023

Date

07-06-23

(814)948-2602

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :  
Northern Cambria SD

COUNTY :  
Cambria

AUN :  
108114503

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	\$22915164
Ending Unassigned Fund Balance	\$1772710
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.73%

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

*Sandra Asanick*

DATE

*07-06-23*

DUE DATE: AUGUST 15, 2023



FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET



24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Cambria SD	County : Cambria	AUN Number : 108114503
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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  7/10/2023
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$312,763.00</div> <div>Function 2600, Object 200: \$372,510.00</div>	salaries reduced by ESSERS grant funds
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.	Fund balance necessary for future unexpected expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund balance is established to fund construction project costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance is to cover future increases in retirement, technology and other costs.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	15,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	2,400,000	
0850 Unassigned Fund Balance	1,850,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$6,750,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,609,156	
7000 Revenue from State Sources	15,478,599	
8000 Revenue from Federal Sources	3,050,119	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$23,137,874</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$29,887,874</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,775,331
6113 Public Utility Realty Taxes	3,500
6114 Payments in Lieu of Current Taxes - State / Local	1,600
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	763,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	244,000
6500 Earnings on Investments	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	422,112
6910 Rentals	500
6990 Refunds and Other Miscellaneous Revenue	6,113
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,609,156</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,945,320
7112 Basic Education Funding-Social Security	400,000
7271 Special Education funds for School-Aged Pupils	968,470
7292 Pre-K Counts	198,000
7311 Pupil Transportation Subsidy	1,070,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	427,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	395,696
7505 Ready to Learn Block Grant	242,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	217
7820 State Share of Retirement Contributions	1,750,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,478,599</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	311,081
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	38,693
8517 Title IV - 21st Century Schools	28,249
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,667,096
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,050,119</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,137,874</b>

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$2,775,444	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,696</u>	
Total Approx. Tax Revenue:	\$3,171,140	
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,865	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$57,818,450	\$57,818,450
b. Real Estate Mills	57.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$238,621,929	\$238,621,929
d. Assessed Value	\$57,995,660	\$57,995,660
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,324,561	\$3,324,561
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,324,561	\$3,324,561
(f Total * g)		
i. Base Mills Subject to Index	57.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.99000%	89.99000%
k. Tax Levy Needed	\$3,479,865	\$3,479,865
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	60.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,479,740	\$3,479,740
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,084,044
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,775,331
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$2,775,444	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,696</u>	
Total Approx. Tax Revenue:	\$3,171,140	
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,865	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	61.0075	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,538,170	\$3,538,170
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	\$2,565.00	
Number of Homestead/Farmstead Properties	2572	2572
Median Assessed Value of Homestead Properties		\$12,760



Act 1 Index (current): 6.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$2,775,444
Amount of Tax Relief for Homestead Exclusions	<u>\$395,696</u>
Total Approx. Tax Revenue:	\$3,171,140
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,865
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,696	Lowering RE Tax Rate	\$0	\$395,696
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$395,696

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108114503    Northern Cambria SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cambria	57,995,660	60.0000	3,479,740			89.99000%	
Totals:	57,995,660		3,479,740	- 395,696	= 3,084,044	X 89.99000%	= 2,775,331
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	18,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	18,000	18,000
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	7,000	7,000
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 Assessments						25,000	25,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	725,000	725,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	38,000	38,000
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						763,000	763,000
Total Act 511, Current Taxes							788,000
Act 511 Tax Limit    -->				238,621,929	X	12	2,863,463
				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	57.5000	60.0000	4.35%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,759,925
1200 Special Programs - Elementary / Secondary	2,288,388
1300 Vocational Education	455,317
1400 Other Instructional Programs - Elementary / Secondary	30,000
1800 Pre-Kindergarten	198,000
<b>Total Instruction</b>	<b>\$11,731,630</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	630,810
2200 Support Services - Instructional Staff	622,875
2300 Support Services - Administration	1,120,209
2400 Support Services - Pupil Health	359,907
2500 Support Services - Business	343,564
2600 Operation and Maintenance of Plant Services	1,564,010
2700 Student Transportation Services	1,200,000
<b>Total Support Services</b>	<b>\$5,841,375</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	489,333
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$494,333</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,474,749
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,474,749</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,373,077
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,373,077</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,915,164</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,481,972
200 Personnel Services - Employee Benefits	2,854,213
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	22,000
500 Other Purchased Services	958,950
600 Supplies	331,690
700 Property	32,500
800 Other Objects	18,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,759,925</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,029,467
200 Personnel Services - Employee Benefits	631,071
300 Purchased Professional and Technical Services	596,100
500 Other Purchased Services	23,000
600 Supplies	8,750
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,288,388</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	455,317
<b>Total Vocational Education</b>	<b>\$455,317</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	30,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$30,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
500 Other Purchased Services	198,000
<b>Total Pre-Kindergarten</b>	<b>\$198,000</b>
<b>Total Instruction</b>	<b>\$11,731,630</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	372,019
200 Personnel Services - Employee Benefits	250,691
600 Supplies	8,000
800 Other Objects	100
<b>Total Support Services - Students</b>	<b>\$630,810</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	92,985
200 Personnel Services - Employee Benefits	66,374
300 Purchased Professional and Technical Services	286,416
500 Other Purchased Services	17,000
600 Supplies	85,100
700 Property	75,000
<b>Total Support Services - Instructional Staff</b>	<b>\$622,875</b>

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<u>Description</u>	<u>Amount</u>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	615,845
200 Personnel Services - Employee Benefits	373,574
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	36,840
600 Supplies	32,700
700 Property	2,750
800 Other Objects	17,500
<b>Total Support Services - Administration</b>	<b>\$1,120,209</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	173,716
200 Personnel Services - Employee Benefits	130,791
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	200
600 Supplies	8,200
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$359,907</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	173,295
200 Personnel Services - Employee Benefits	131,869
300 Purchased Professional and Technical Services	23,500
400 Purchased Property Services	4,000
500 Other Purchased Services	7,500
600 Supplies	2,500
800 Other Objects	900
<b>Total Support Services - Business</b>	<b>\$343,564</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	312,763
200 Personnel Services - Employee Benefits	372,510
300 Purchased Professional and Technical Services	88,837
400 Purchased Property Services	428,550
500 Other Purchased Services	85,100
600 Supplies	231,000
700 Property	45,000
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,564,010</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,200,000
<b>Total Student Transportation Services</b>	<b>\$1,200,000</b>
<b>Total Support Services</b>	<b>\$5,841,375</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	202,827
200 Personnel Services - Employee Benefits	99,070



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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	29,650
400 Purchased Property Services	8,500
500 Other Purchased Services	64,200
600 Supplies	44,586
700 Property	24,250
800 Other Objects	16,250
<b>Total Student Activities</b>	<b>\$489,333</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$5,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$494,333</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	2,474,749
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,474,749</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,474,749</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	707,077
900 Other Uses of Funds	1,666,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,373,077</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,373,077</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,915,164</b>

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,000,000	4,222,710
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	2,400,000	2,400,000
Other Capital Projects Fund	9,850,000	9,850,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,255,000	\$16,477,710

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$16,255,000	\$16,477,710

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	9,990,000	9,985,000
0520 Extended-Term Financing Agreements Payable	6,585,500	5,860,500
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$16,575,500</b>	<b>\$15,845,500</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		



<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,575,500</b>	<b>\$15,845,500</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	725,000	725,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,000	5,000
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	\$730,000	\$730,000
TOTAL INDEBTEDNESS	\$17,305,500	\$16,575,500

Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,700,000
0840 Assigned Fund Balance	2,500,000
0850 Unassigned Fund Balance	1,772,710
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,972,710
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,987,710