

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023

President of the Board - Original Signature Required

Kathy Hark

Date

6/29/23

Secretary of the Board - Original Signature Required

Markus & Susan

Date

6/29/23

Chief School Administrator - Original Signature Required

Patricia Miller

Date

6/29/23

Jeff Vasilko

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Portage Area SD	COUNTY : Cambria	AUN : 108116303
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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 ☒

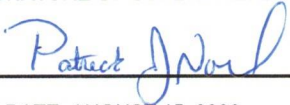
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$15180396
Ending Unassigned Fund Balance	\$1547605
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.19%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/23
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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 : Portage Area SD	County : Cambria	AUN Number : 108116303
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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 
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance is within the parameters set by PDE. Any funds above the Fund Balance parameters are transferred either to our committed or assigned fund balances which cover future PSERS and unforeseen expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds are committed to help offset future PSERS increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are assigned to future unexpected expenses.

<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	321,101	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,448,851	
0840 Assigned Fund Balance	1,144,710	
0850 Unassigned Fund Balance	1,583,617	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,177,178</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,923,065	
7000 Revenue from State Sources	11,187,439	
8000 Revenue from Federal Sources	1,133,880	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,244,384</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$21,421,562</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,872,000
6113 Public Utility Realty Taxes	3,500
6114 Payments in Lieu of Current Taxes - State / Local	2,400
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,065
6150 Current Act 511 Taxes - Proportional Assessments	595,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	86,900
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	18,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,500
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	11,000
REVENUE FROM LOCAL SOURCES	\$2,923,065
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,164,305
7112 Basic Education Funding-Social Security	350,000
7271 Special Education funds for School-Aged Pupils	751,201
7311 Pupil Transportation Subsidy	389,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	281,239
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	422,773
7360 Safe Schools	112,465
7505 Ready to Learn Block Grant	186,456
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$11,187,439
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	230,350
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,730
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	290,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	535,000
8751 ARP ESSER Learning Loss	35,000
8752 ARP ESSER Summer Programs	5,500
8753 ARP ESSER Afterschool Programs	5,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,800
REVENUE FROM FEDERAL SOURCES	\$1,133,880
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,244,384

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,872,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$422,773</u>	
Total Approx. Tax Revenue:	\$2,294,773	
Approx. Tax Levy for Tax Rate Calculation:	\$2,465,073	
	Cambria	Total

2022-23 Data		
a. Assessed Value	\$45,730,510	\$45,730,510
b. Real Estate Mills	53.7900	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$205,730,343	\$205,730,343
d. Assessed Value	\$45,827,720	\$45,827,720
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,459,844	\$2,459,844
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,459,844	\$2,459,844
(f Total * g)		
i. Base Mills Subject to Index	53.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.66136%	91.66136%
k. Tax Levy Needed	\$2,465,073	\$2,465,073
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	53.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,465,073	\$2,465,073
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,042,300
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,872,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,872,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$422,773</u>	
Total Approx. Tax Revenue:	\$2,294,773	
Approx. Tax Levy for Tax Rate Calculation:	\$2,465,073	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.1249	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,617,904	\$2,617,904
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	\$4,529.00	
Number of Homestead/Farmstead Properties	1755	1755
Median Assessed Value of Homestead Properties		\$12,650

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,872,000
Amount of Tax Relief for Homestead Exclusions	<u>\$422,773</u>
Total Approx. Tax Revenue:	\$2,294,773
Approx. Tax Levy for Tax Rate Calculation:	\$2,465,073
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$422,773	Lowering RE Tax Rate	\$0	\$422,773
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$422,773

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Cambria	45,827,720	53.7900	2,465,073				91.66136%		
Totals:	45,827,720		2,465,073	-	422,773	=	2,042,300	X	91.66136% = 1,872,000
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	9,000				
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	8,950	8,950		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	9,000	9,000		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	7,115	7,115		
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						25,065	25,065		
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%	575,000	575,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	20,000	20,000		
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						595,000	595,000		
Total Act 511, Current Taxes							620,065		
Act 511 Tax Limit -->					205,730,343	X	12	2,468,764	
					Market Value		Mills	(511 Limit)	

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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	53.7900	53.7900	0.00%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,234,910
1200 Special Programs - Elementary / Secondary	1,762,627
1300 Vocational Education	560,000
1400 Other Instructional Programs - Elementary / Secondary	94,516
1500 Nonpublic School Programs	794
Total Instruction	\$8,652,847
2000 Support Services	
2100 Support Services - Students	262,141
2200 Support Services - Instructional Staff	532,016
2300 Support Services - Administration	1,209,443
2400 Support Services - Pupil Health	296,143
2500 Support Services - Business	420,238
2600 Operation and Maintenance of Plant Services	1,349,909
2700 Student Transportation Services	720,000
2800 Support Services - Central	373,403
2900 Other Support Services	1,850
Total Support Services	\$5,165,143
3000 Operation of Non-Instructional Services	
3200 Student Activities	637,246
3300 Community Services	700
Total Operation of Non-Instructional Services	\$637,946
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	674,460
5200 Interfund Transfers - Out	50,000
Total Other Expenditures and Financing Uses	\$724,460
Total Estimated Expenditures and Other Financing Uses	\$15,180,396

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,151,883
200 Personnel Services - Employee Benefits	2,217,434
300 Purchased Professional and Technical Services	386,615
400 Purchased Property Services	8,750
500 Other Purchased Services	373,320
600 Supplies	91,145
800 Other Objects	5,763
Total Regular Programs - Elementary / Secondary	\$6,234,910
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	890,778
200 Personnel Services - Employee Benefits	535,246
300 Purchased Professional and Technical Services	205,500
500 Other Purchased Services	115,000
600 Supplies	15,850
800 Other Objects	253
Total Special Programs - Elementary / Secondary	\$1,762,627
1300 <u>Vocational Education</u>	
500 Other Purchased Services	560,000
Total Vocational Education	\$560,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,374
200 Personnel Services - Employee Benefits	4,942
300 Purchased Professional and Technical Services	81,500
600 Supplies	1,700
Total Other Instructional Programs - Elementary / Secondary	\$94,516
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	794
Total Nonpublic School Programs	\$794
Total Instruction	\$8,652,847
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	146,259
200 Personnel Services - Employee Benefits	105,393
500 Other Purchased Services	5,963
600 Supplies	4,426
800 Other Objects	100
Total Support Services - Students	\$262,141
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	251,891
200 Personnel Services - Employee Benefits	239,840
300 Purchased Professional and Technical Services	6,549

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	4,100
500	Other Purchased Services	1,475
600	Supplies	27,286
800	Other Objects	875
Total Support Services - Instructional Staff		\$532,016
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	617,345
200	Personnel Services - Employee Benefits	371,325
300	Purchased Professional and Technical Services	51,200
400	Purchased Property Services	36,600
500	Other Purchased Services	47,275
600	Supplies	63,798
700	Property	6,000
800	Other Objects	15,900
Total Support Services - Administration		\$1,209,443
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	130,105
200	Personnel Services - Employee Benefits	78,280
300	Purchased Professional and Technical Services	54,250
400	Purchased Property Services	1,500
600	Supplies	31,136
800	Other Objects	872
Total Support Services - Pupil Health		\$296,143
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	164,308
200	Personnel Services - Employee Benefits	113,830
400	Purchased Property Services	10,800
500	Other Purchased Services	95,200
600	Supplies	22,500
800	Other Objects	13,600
Total Support Services - Business		\$420,238
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	478,905
200	Personnel Services - Employee Benefits	368,754
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	114,750
500	Other Purchased Services	3,000
600	Supplies	366,000
800	Other Objects	4,500
Total Operation and Maintenance of Plant Services		\$1,349,909
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	720,000
Total Student Transportation Services		\$720,000
2800 <u>Support Services - Central</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	102,550
200 Personnel Services - Employee Benefits	53,263
400 Purchased Property Services	7,000
500 Other Purchased Services	1,690
600 Supplies	165,100
700 Property	39,000
800 Other Objects	4,800
Total Support Services - Central	\$373,403
2900 <u>Other Support Services</u>	
500 Other Purchased Services	1,750
600 Supplies	100
Total Other Support Services	\$1,850
Total Support Services	\$5,165,143
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	314,135
200 Personnel Services - Employee Benefits	123,711
300 Purchased Professional and Technical Services	36,800
400 Purchased Property Services	18,400
500 Other Purchased Services	37,900
600 Supplies	75,600
800 Other Objects	30,700
Total Student Activities	\$637,246
3300 <u>Community Services</u>	
600 Supplies	700
Total Community Services	\$700
Total Operation of Non-Instructional Services	\$637,946
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	134,460
900 Other Uses of Funds	540,000
Total Debt Service / Other Expenditures and Financing Uses	\$674,460
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
Total Other Expenditures and Financing Uses	\$724,460
TOTAL EXPENDITURES	\$15,180,396

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,100,000	4,985,000
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	41,250	42,550
Other Capital Projects Fund	1,239,595	995,000
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	67,745	65,450
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,448,590	\$6,088,000

Long-Term Investments

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

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$6,448,590	\$6,088,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,098,982	5,424,522
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	28,991	207,720
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,127,973	\$5,632,242
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		

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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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<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		

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

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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	\$6,127,973	\$5,632,242

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	688,955	708,504
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	\$688,955	\$708,504
TOTAL INDEBTEDNESS	\$6,816,928	\$6,340,746

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Account Description	Amounts
0810 Nonspendable Fund Balance	321,101
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,448,851
0840 Assigned Fund Balance	1,244,710
0850 Unassigned Fund Balance	1,547,605
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,241,166
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,562,267