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| FISCAL TEAL ZUZ3-ZUZ4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR 2023-2024 | riscal tear 2023-2024 | FISCAL TEAR 2023-2024 | riscal tear 2023-2024 | FISCALTEAR 2023-2024 | FISCAL TEAR 2023-2024 | FISCAL TEAF 2023-2024 | FISCAL TEAF 2023-2024 | FISCALTEAR 2023-2024 | FISCALTEAR 2023-2024 | riscal tear 2023-2024 | FISCAL TEAF 2023-2024 | FISCAI TEAF 2023-2024 | FISCAL TEAF 2023-2024 | | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of 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| Fiscal Year 2023-2024 | | | | | | | FINAL GENERAL FUND BUDGET | FINAL GENERAL FUND BUDGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL Year 2023-2024 | FISCAL Year 2023-2024 | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 Date of Adoption of the General 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| FISCAL Year ZUZ3-ZUZ4 | | | | | | | FINAL GENERAL FOND BODGET | FINAL GENERAL FOND BODGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL YEAF 2023-2024 | | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 Date of Adoption of the General Fund Budget: 06/05/2023 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| Fiscal Year 2023-2024 | | | | | | LINYE GENEVYE LOND BODGET | FINAL GENERAL FUND BUDGET | FINAL GENERAL FOND BODGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL Year 2023-2024 | Fiscal Year Z023-Z024 | Fiscal Tear 2023-2024 | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund 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| FISCAL Year ZUZ3-ZUZ4 | | | | | | | FINAL GENERAL FUND BUDGET | FINAL GENERAL FOND BODGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL Year 2023-2024 | FISCAL Year 2023-2024 | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 Date of Adoption of the General 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| FISCAL Year ZUZ3-ZUZ4 | | | | | | | FINAL GENERAL FUND BUDGET | FINAL GENERAL FOND BODGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL Year 2023-2024 | FISCAL Year ZUZ3-ZUZ4 | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 Date of Adoption of the General 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| Fiscal Year 2023-2024 | | | | | | | FINAL GENERAL FUND BUDGET | FINAL GENERAL FOND BUDGET | | | | | | | | | | | | | | | | | | | | | FISCAL TEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL YEAR ZUZ3-ZUZ4 | FISCAL TEAR 2023-2024 | FISCAL Tear 2023-2024 | FISCAL YEAR ZUZJ-ZUZ4 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAR 2023-2024 | FISCAL YEAF 2023-2024 | FISCAL Year 2023-2024 | Fiscal Year Z023-Z024 | Fiscal Tear 2023-2024 | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | Fiscal Year 2023-2024 General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 Date of 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| riscaliteat ZUZJ-ZUZ4 | | | | | | | FINAL GENERAL FUND DODGET | FINAL GENERAL FUND BODGET | | | | | | | | | | | | | | | | | | | | | | riscal teat ZVZ3-ZVZ4 | | | FISCAL LEAL TOTO-TOTA | FISCAL LEAL TOTO-TOTA | FISCAL TEAT ZVZ3-ZVZ4 | | FISCAL TEAT ZVZ3-ZVZ4 | riscal tear ZVZ3-ZVZ4 | FISGAL TEAL ZVZ3-ZVZ4 | riscal tear 2025-2024 | | riscal tear ZUZ3-ZUZ4 | | | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | General Fund Budget Approval | | | | | | | | 06/05/2023 | 06/05/2023 | 06/05/2023 | 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/05/2023 | General 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bate Date | Date | - Date | - Date A | - Date 12 | - Date | - Date | Date | Date | Date | - Date | | Date Date | Date Date | Date DAT | Date AAA | Date AAA | Date ALA | Date ALA | Date And | Date And | Date (12) | Date (12) | Date (814)754-4441 | Date (R14)754-4441 | Date (814)754-4441 | Date (814)754-4441 | Date (814)754-4441 | $\frac{1}{\operatorname{Date}} = \frac{1}{\operatorname{Date}} = \frac{1}{\operatorname{Date}$ | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 |
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M. S. (2/2/28 | 16/13 | /e/j | - 6/12/ | - Date Date | Date Date | Date Date | - Date /2/ | - Date 12 | - Date | - Date | - Date A | Date 12 | Date | Date | - Date | Date SIA | Date SIZ | Date SIZ | Date SIZ | Date SAZ | Date AZ | Date AZ | Date AAA | Date DATE AND | Date DATE ANA | Date DATE ANA | Daty (R1A)75A-AAA1 | Date (R14)754-4441 | Date (814)754-4441 | Dation (814)754-4441 | $\frac{6}{100}$ (814)754-4441 | $\frac{6}{Date} / 2 / 2 < (814)754-4441$ | $\frac{1}{Date} \qquad \qquad$ | $\frac{1}{\operatorname{Date}} = \frac{1}{2}$ (814)754-4441 |

(1933). 4

AVN NUMBER

COMINY . COMPARED

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

24 PS 6-688

(10/2010)

| SCHOOL DISTRICT : | COUNTY : | AUN : |
|-----------------------|----------|-----------|
| Shade-Central City SD | Somerset | 108567204 |

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

X

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

| Total Budgeted Expenditures | \$8747718 |
|--|-----------|
| Ending Unassigned Fund Balance | \$1263264 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 14,44% |
| The Estimated Ending Unassigned Fund Balance is within the allowable limits. | Yes |
| | No |

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

| | DATE |
|-------------|---------|
| John Kuppen | 6/12/23 |
| | |

DUE DATE: AUGUST 15, 2023

| FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET 24 F9 6-87(a)(1) (1) Section 057(a)(1) of the School Code requires the president of the board of school directors of each school district to cartify 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. | AUN Number : 108567204 s of each school district to certify to the Department of Education that tion using the uniform form prepared and furnished by the Departme |
|--|---|
| | |
| DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET | DATE Z-MA4-23 |

2023-2024 Final General Fund Budget

LEA : 108567204 Shade-Central City SD

| Val Number | Description | Justification |
|------------|---|---|
| 8030 | Schedule of Indebtedness: Total Estimate must be greater than 0. | We have paid off all our bonds and are not in debt at this time |
| 8040 | Schedule of Indebtedness: Total Projection must be greater than 0. | We have paid off all our bonds and are not in debt at this time |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | This is a budgetary reserve is an used for unanticipated expenses |
| 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. | We carry a fund balance to be used for unanticipated expenditures |
| 8160 | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below. | Assigned Fund balance will be used for OPEB expenditures, PSER's increases and negotiated contract costs once settled |
| 8220 | Schedule of Indebtedness: Entries in General Fund (10) amount is required | We have paid off all our bonds and are not in debt at this time |

2023-2024 Final General Fund BudgetLEA : 108567204Shade-Central City SDPrinted 6/14/2023 11:53:00 AM

| ITEM | AMOUNTS | |
|--|-----------|---------------------|
| 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 | 422,000 | |
| 0850 Unassigned Fund Balance | 1,250,000 | |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | <u>\$1,672,000</u> |
| Estimated Revenues And Other Financing Sources | | |
| 6000 Revenue from Local Sources | 2,526,681 | |
| 7000 Revenue from State Sources | 6,115,301 | |
| 8000 Revenue from Federal Sources | 119,000 | |
| 9000 Other Financing Sources | | |
| Total Estimated Revenues And Other Financing Sources | | <u>\$8,760,982</u> |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | | <u>\$10,432,982</u> |

| REVENUE FROM LOCAL SOURCES | |
|---|-------------|
| 6111 Current Real Estate Taxes | 1,728,901 |
| 6112 Interim Real Estate Taxes | 8,910 |
| 6113 Public Utility Realty Taxes | 2,300 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 5,858 |
| 6120 Current Per Capita Taxes, Section 679 | 14,000 |
| 6140 Current Act 511 Taxes - Flat Rate Assessments | 1,500 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 370,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 214,443 |
| 6500 Earnings on Investments | 30,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 125,907 |
| 6940 Tuition from Patrons | 15,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 9,862 |
| REVENUE FROM LOCAL SOURCES | \$2,526,681 |
| REVENUE FROM STATE SOURCES | |
| 7111 Basic Education Funding-Formula | 4,157,523 |
| 7271 Special Education funds for School-Aged Pupils | 434,226 |
| 7311 Pupil Transportation Subsidy | 251,949 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 7,111 |
| 7340 State Property Tax Reduction Allocation | 245,625 |
| 7501 PA Accountability Grants | 114,785 |
| 7810 State Share of Social Security and Medicare Taxes | 151,566 |
| 7820 State Share of Retirement Contributions | 752,516 |
| REVENUE FROM STATE SOURCES | \$6,115,301 |
| REVENUE FROM FEDERAL SOURCES | |
| 8513 IDEA, Section 619 | 94,241 |
| 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 14,759 |
| 8517 Title IV - 21st Century Schools | 10,000 |
| REVENUE FROM FEDERAL SOURCES | \$119,000 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | 8,760,982 |
| | |

2023-2024 Final General Fund Budget

AUN: 108567204 Shade-Central City SD Printed 6/14/2023 11:53:03 AM

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

| Act | 1 Index (current): 5.9% | | |
|------|---|---------------|---------------|
| Cal | culation Method: | Rate | |
| A | | \$1,728,901 | |
| | vrox. Tax Revenue from RE Taxes: ount of Tax Relief for Homestead Exclusions | \$245,625 | |
| | | \$1,974,526 | |
| | al Approx. Tax Revenue: | \$2,210,285 | |
| Aht | orox. Tax Levy for Tax Rate Calculation: | Somerset | Total |
| | 2022-23 Data | | |
| | a. Assessed Value | \$54,496,540 | \$54,496,540 |
| | b. Real Estate Mills | 40.5400 | |
| ١. | 2023-24 Data | | |
| | c. 2021 STEB Market Value | \$135,841,938 | \$135,841,938 |
| | d. Assessed Value | \$54,521,085 | \$54,521,085 |
| | e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| | 2022-23 Calculations | | |
| | f. 2022-23 Tax Levy | \$2,209,290 | \$2,209,290 |
| | (a * b) | | |
| | 2023-24 Calculations | | |
| | g. Percent of Total Market Value | 100.00000% | 100.00000% |
| II. | h. Rebalanced 2022-23 Tax Levy | \$2,209,290 | \$2,209,290 |
| | (f Total * g) | | |
| | i. Base Mills Subject to Index | 40.5400 | |
| | (h / a * 1000) if no reassessment | | |
| | (h / (d-e) * 1000) if reassessment | | |
| | Calculation of Tax Rates and Levies Generated | | |
| | j. Weighted Avg. Collection Percentage | 88.00000% | 88.00000% |
| | k. Tax Levy Needed | \$2,210,285 | \$2,210,285 |
| | (Approx. Tax Levy * g) | | |
| | I. 2023-24 Real Estate Tax Rate | 40.5400 | |
| | (k / d * 1000) | | |
| III. | m. Tax Levy Generated by Mills | \$2,210,285 | \$2,210,285 |
| | (l / 1000 * d) | | |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$1,964,660 |
| | (m - Amount of Tax Relief for Homestead Exclusions) | | |
| | o. Net Tax Revenue Generated By Mills | | \$1,728,901 |
| | (n * Est. Pct. Collection) | | Page 7 |

| 2023-2024 Final General Fund Budget | | |
|---|------------------|-------------|
| AUN: 108567204 Shade-Central City SD Printed 6/14/2023 11:53:03 AM | | Multi-Coun |
| Act 1 Index (current): 5.9% | | |
| Calculation Method: | Rate | |
| Approx. Tax Revenue from RE Taxes: | \$1,728,901 | |
| Amount of Tax Relief for Homestead Exclusions | <u>\$245,625</u> | |
| Fotal Approx. Tax Revenue: | \$1,974,526 | |
| Approx. Tax Levy for Tax Rate Calculation: | \$2,210,285 | |
| | Somerset | Total |
| Index Maximums | | |
| p. Maximum Mills Based On Index | 42.9318 | |
| (i * (1 + Index)) | | |
| q. Mills In Excess of Index | 0.0000 | |
| (if (l > p), (l - p)) | | |
| r. Maximum Tax Levy Based On Index | \$2,340,688 | \$2,340,688 |
| IV. (p / 1000 * d) | | |
| s. Millage Rate within Index? | Yes | |
| (If I > p Then No) | | |
| t. Tax Levy In Excess of Index | \$O | \$0 |
| (if (m > r), (m - r)) | | |
| u.Tax Revenue In Excess of Index | \$0 | \$0 |
| (t * Est. Pct. Collection) | | |

| l | nformation Related to Property Tax Relief | | |
|----|---|------------|----------|
| | Assessed Value Exclusion per Homestead | \$5,257.00 | |
| ۷. | Number of Homestead/Farmstead Properties | 1164 | 1164 |
| | Median Assessed Value of Homestead Properties | | \$17,550 |

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

| 2023-2024 Final General Fund Budget | | | | | Real Estate Tax Rate (RETR) Report |
|---|----------------------|-----------|-------------------------|-----------------------|---------------------------------------|
| AUN: 108567204 Shade-Central City SD | | | Multi-County Rebalancir | ng Based on Methodolo | ogy of Section 672.1 of School Code |
| Printed 6/14/2023 11:53:03 AM | | | | | Page - 3 of 3 |
| Act 1 Index (current): 5.9% | | | | | l l l l l l l l l l l l l l l l l l l |
| Calculation Method: | Rate | | | | |
| | \$1,728,901 | | | | |
| Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions | \$245,625 | | | | |
| | \$1,974,526 | | | | |
| Total Approx. Tax Revenue: | \$2,210,285 | | | | |
| Approx. Tax Levy for Tax Rate Calculation: | Somerset | | Total | | |
| | Sollierser | | IOlai | | |
| | | | | | |
| State Property Tax Reduction Allocation used for: Homestead | Exclusions | \$245,625 | Lowering RE Tax Rate | \$0 | \$245,625 |
| Prior Year State Property Tax Reduction Allocation used for: H | Iomestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | | \$245,625 |

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CODE

| 6111 <u>Curre</u> | ent Real Estate Taxes | Amount of Tax | | s Homestead | Net Tax Revenue |
|-------------------|---|----------------------------|------------------------|--------------------|--------------------------|
| County Nam | ne Taxable Assessed Value Real Estate Mills Tax Levy Genera | ated by Mills Homestead Ex | clusions <u>Exclus</u> | ions Percent Colle | ected Generated By Mills |
| Somerset | 54,521,085 40.5400 | 2,210,285 | | 88.0 | 0000% |
| Totals: | 54,521,085 | 2,210,285 - | 245,625 = | 1,964,660 X 88.0 | 00000% = 1,728,901 |
| | | Rate | | | Estimated Revenue |
| 6120 | Current Per Capita Taxes, Section 679 | \$5.00 | | | 14,000 |
| 6140 | Current Act 511 Taxes – Flat Rate Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6141 | Current Act 511 Per Capita Taxes | \$5.00 | \$0.00 | 500 | 500 |
| 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 | 1,000 | 1,000 |
| 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 | | | 1,500 | 1,500 |
| 6150 | Current Act 511 Taxes – Proportional Assessments | Rate | Add'l Rate (if appl.) | <u>Tax Levy</u> | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.000% | 340,000 | 340,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 30,000 | 30,000 |
| 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 | | | 370,000 | 370,000 |
| | Total Act 511, Current Taxes | | | | 371,500 |
| | | Act 511 Tax Limit> | 135,841,938 | X 12 | 1,630,103 |
| | | | Market Value | | (511 Limit) |
| | | | | | |

| Тах | | Tax Rate Ch | arged in: | Percent | Less than | | Additional Charg | | Percent | Less than |
|--------------|--|-------------------------|-----------|-------------------|----------------------|-------|-------------------------|---------|-------------------|----------------------|
| Functio n | 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 | | | | | | | | | |
| | Somerset | 40.5400 | 40.5400 | 0.00% | Yes | 5.9% | | | | |
| 6120 | Current Per Capita Taxes, Section 679 | \$5.00 | \$5.00 | 0.00% | Yes | 5.9% | | | | |
| Curr | ent Act 511 Taxes – Flat Rate Assessments | | | | | | | | | |
| 6141 | Current Act 511 Per Capita Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 5.9% | | | | |
| 6143 | Current Act 511 Local Services Taxes | \$5.00 | \$5.00 | 0.00% | Yes | 5.9% | | | | |
| Curr | ent Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 0.500% | 0.500% | 0.00% | Yes | 5.9% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 5.9% | | | | |

2023-2024 Final General Fund Budget

| LEA: 108567204 Shade-Central City SD | |
|--|---------------|
| Printed 6/14/2023 11:53:08 AM | Page - 1 of 1 |
| Description | Amount |
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 3,514,402 |
| 1200 Special Programs - Elementary / Secondary | 883,258 |
| 1300 Vocational Education | 755,408 |
| 1400 Other Instructional Programs - Elementary / Secondary | 281,058 |
| Total Instruction | \$5,434,126 |
| 2000 Support Services | |
| 2100 Support Services - Students | 286,125 |
| 2200 Support Services - Instructional Staff | 340,502 |
| 2300 Support Services - Administration | 558,902 |
| 2400 Support Services - Pupil Health | 161,989 |
| 2500 Support Services - Business | 255,507 |
| 2600 Operation and Maintenance of Plant Services | 803,207 |
| 2700 Student Transportation Services | 530,000 |
| Total Support Services | \$2,936,232 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 118,075 |
| Total Operation of Non-Instructional Services | \$118,075 |
| 5000 Other Expenditures and Financing Uses | |
| 5200 Interfund Transfers - Out | 123,000 |
| 5900 Budgetary Reserve | 136,285 |
| Total Other Expenditures and Financing Uses | \$259,285 |
| Total Estimated Expenditures and Other Financing Uses | \$8,747,718 |

| 2023-2024 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|---|---|
| LEA : 108567204 Shade-Central City SD | |
| Printed 6/14/2023 11:53:09 AM | Page - 1 of 3 |
| Description | Amount |
| 1000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 1,762,475 |
| 200 Personnel Services - Employee Benefits | 1,593,927 |
| 300 Purchased Professional and Technical Services | 27,000 |
| 400 Purchased Property Services 500 Other Purchased Services | 5,500 |
| 600 Supplies | 64,200 57,500 |
| 700 Property | 2,000 |
| 800 Other Objects | 1,800 |
| Total Regular Programs - Elementary / Secondary | \$3,514,402 |
| 1200 Special Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 263,150 |
| 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services | 214,400 |
| 300 Purchased Professional and Technical Services 500 Other Purchased Services | 397,108 |
| 600 Supplies | 4,150 3,500 |
| 700 Property | 750 |
| 800 Other Objects | 200 |
| Total Special Programs - Elementary / Secondary | \$883,258 |
| 1300 Vocational Education | |
| 100 Personnel Services - Salaries | 58,714 |
| 200 Personnel Services - Employee Benefits 400 Purchased Property Services | 44,798 |
| 500 Other Purchased Services | 200 651,296 |
| 600 Supplies | 200 |
| 700 Property | 200 |
| Total Vocational Education | \$755,408 |
| 1400 Other Instructional Programs - Elementary / Secondary | |
| 100 Personnel Services - Salaries | 123,092 |
| 200 Personnel Services - Employee Benefits | 6,291 |
| 300 Purchased Professional and Technical Services 500 Other Purchased Services | 151,575 |
| Total Other Instructional Programs - Elementary / Secondary | 100 \$281,058 |
| Total Instruction | \$5,434,126 |
| 2000 Support Services | ••,••,•=• |
| 2100 <u>Support Services - Students</u> | |
| 100 Personnel Services - Salaries | 146,977 |
| 200 Personnel Services - Employee Benefits | 120,598 |
| 300 Purchased Professional and Technical Services | 11,000 |
| 500 Other Purchased Services | 100 |
| 600 Supplies | 6,700 |
| 800 Other Objects | 750 |

\$286,125

| 2023-2024 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|--|---|
| LEA : 108567204 Shade-Central City SD | |
| Printed 6/14/2023 11:53:09 AM | Page - 2 of 3 |
| Description | Amount |
| 2200 <u>Support Services - Instructional Staff</u> | |
| 100 Personnel Services - Salaries | 131,183 |
| 200 Personnel Services - Employee Benefits | 112,669 |
| 300 Purchased Professional and Technical Services | 40,200 |
| 400 Purchased Property Services | 150 |
| 500 Other Purchased Services | 40,200 |
| 600 Supplies | 12,000 |
| 700 Property 800 Other Objects | 4,000 |
| Total Support Services - Instructional Staff | 100 \$340,502 |
| | ঢ়ৢৢৢঀ৸৻৻৻৻৴ |
| 2300 <u>Support Services - Administration</u> 100 Personnel Services - Salaries | 270.007 |
| 200 Personnel Services - Employee Benefits | 279,997 239,030 |
| 300 Purchased Professional and Technical Services | 239,030 28,700 |
| 400 Purchased Property Services | 300 |
| 500 Other Purchased Services | 5,150 |
| 600 Supplies | 1,900 |
| 700 Property | 1,125 |
| 800 Other Objects | 2,700 |
| Total Support Services - Administration | \$558,902 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 52,181 |
| 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services | 46,658 |
| 400 Purchased Property Services | 60,000 200 |
| 500 Other Purchased Services | 250 |
| 600 Supplies | 2,000 |
| 700 Property | 500 |
| 800 Other Objects | 200 |
| Total Support Services - Pupil Health | \$161,989 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 126,631 |
| 200 Personnel Services - Employee Benefits | 110,276 |
| 300 Purchased Professional and Technical Services | 1,000 |
| 400 Purchased Property Services 500 Other Purchased Services | 1,500 12,300 |
| 600 Supplies | 3,100 |
| 700 Property | 200 |
| 800 Other Objects | 500 |
| Total Support Services - Business | \$255,507 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 288,624 |
| 200 Personnel Services - Employee Benefits | 223,183 |
| 300 Purchased Professional and Technical Services | 400 |
| 400 Purchased Property Services Page 14 | 153,500 |

| 2023-2024 Final General Fund Budget | Estimated Expenditures and Other Financing Uses: Detail |
|---|---|
| LEA : 108567204 Shade-Central City SD | |
| Printed 6/14/2023 11:53:09 AM | Page - 3 of 3 |
| Description | Amount |
| 500 Other Purchased Services | 42,000 |
| 600 Supplies | 88,000 |
| 700 Property | 2,000 |
| 800 Other Objects | 5,500 |
| Total Operation and Maintenance of Plant Services | \$803,207 |
| 2700 <u>Student Transportation Services</u> | |
| 500 Other Purchased Services | 530,000 |
| Total Student Transportation Services | \$530,000 |
| Total Support Services | \$2,936,232 |
| 3000 Operation of Non-Instructional Services | |
| 3200 Student Activities | |
| 100 Personnel Services - Salaries | 50,000 |
| 200 Personnel Services - Employee Benefits | 21,425 |
| 300 Purchased Professional and Technical Services | 12,000 |
| 500 Other Purchased Services | 31,000 |
| 600 Supplies | 50 |
| 800 Other Objects | 3,600 |
| Total Student Activities | \$118,075 |
| Total Operation of Non-Instructional Services | \$118,075 |
| 5000 Other Expenditures and Financing Uses | |
| 5200 Interfund Transfers - Out | |
| 900 Other Uses of Funds | 123,000 |
| Total Interfund Transfers - Out | \$123,000 |
| 5900 Budgetary Reserve | |
| 800 Other Objects | 136,285 |
| Total Budgetary Reserve | \$136,285 |
| Total Other Expenditures and Financing Uses | \$259,285 |
| TOTAL EXPENDITURES | \$8,747,718 |
| | |

06/30/2024 Projection

Page - 1 of 2

| 2023-2024 Final General Fund Budget | | Schedule Of Cash And Inves |
|---------------------------------------|---------------------|----------------------------|
| LEA : 108567204 Shade-Central City SD | | |
| Printed 6/14/2023 11:53:10 AM | | |
| Cash and Short-Term Investments | 06/30/2023 Estimate | 06/30/2024 Projection |

| | | • • • • • • • • • |
|--|---------------------|-----------------------|
| Total Cash and Short-Term Investments | \$1,585,000 | \$1,790,000 |
| Permanent Fund | | |
| Other Agency Fund | | |
| Activity Fund | 70,000 | 70,000 |
| Pension Trust Fund | | |
| Investment Trust Fund | | |
| Private Purpose Trust Fund | | |
| Internal Service Fund | | |
| Other Enterprise Funds | | |
| Child Care Operations Fund | | |
| Food Service / Cafeteria Operations Fund | 70,000 | 70,000 |
| Debt Service Fund | | |
| Other Capital Projects Fund | | |
| Capital Reserve Fund - § 1431 | | |
| Capital Reserve Fund - § 690, §1850 | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 45,000 | 50,000 |
| Other Comptroller-Approved Special Revenue Funds | | |
| Public Purpose (Expendable) Trust Fund | | |
| General Fund | 1,400,000 | 1,600,000 |
| Cash and Short-Term Investments | 06/30/2023 Estimate | 06/30/2024 Projection |

| I ong-Term | Investments |
|------------|--------------|
| | investinents |

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

06/30/2023 Estimate

| 2023-2024 Final General Fund Budget | | Schedule Of Cash And Investments (CAIN) |
|---------------------------------------|---------------------|---|
| LEA : 108567204 Shade-Central City SD | | |
| Printed 6/14/2023 11:53:10 AM | | Page - 2 of 2 |
| Long-Term Investments | 06/30/2023 Estimate | 06/30/2024 Projection |
| Permanent Fund | | |
| Total Long-Term Investments | | |
| TOTAL CASH AND INVESTMENTS | \$1,585,000 | \$1,790,000 |

| 2023-2024 Final General Fund Budget | Fund Balance Summary (FBS) | |
|---|----------------------------|-------------|
| LEA : 108567204 Shade-Central City SD | | |
| Printed 6/14/2023 11:53:12 AM | Pag | je - 1 of 1 |
| Account Description | Amounts | |
| 0810 Nonspendable Fund Balance | | |
| 0820 Restricted Fund Balance | | |
| 0830 Committed Fund Balance | | |
| 0840 Assigned Fund Balance | 422,000 | |
| 0850 Unassigned Fund Balance | 1,263,264 | |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned | \$1,685,264 | |
| 5900 Budgetary Reserve | 136,285 | |
| | | |

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$1,821,549