

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/02/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Gina Rembold

(814)479-7431

Extn :

Contact Person

Telephone

Extension

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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 : Conemaugh Township Area SD	COUNTY : Somerset	AUN : 108561803
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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	\$16742236
Ending Unassigned Fund Balance	\$1263539
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.54%

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
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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 : Conemaugh Township Area SD	County : Somerset	AUN Number : 108561803
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$160,672.84 C x 2%: \$6,834.10</p>	
2300	<p>Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.</p> <p>7340 LEA Amount: \$341,705.00 7340 PDE Amount: \$0.00</p>	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures.
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 to be used for any shortfalls in the budget process.
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 for GJCTC payments and technology replacement.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,800,000
0850 Unassigned Fund Balance	2,173,698
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,973,698</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,601,148
7000 Revenue from State Sources	10,806,625
8000 Revenue from Federal Sources	424,304
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,832,077</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,805,775</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,674,230
6112 Interim Real Estate Taxes	18,000
6113 Public Utility Realty Taxes	3,808
6114 Payments in Lieu of Current Taxes - State / Local	110
6120 Current Per Capita Taxes, Section 679	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,700
6150 Current Act 511 Taxes - Proportional Assessments	996,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	301,500
6500 Earnings on Investments	280,000
6700 Revenues from LEA Activities	41,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,800
6910 Rentals	1,000
6940 Tuition from Patrons	13,000
6970 Services Provided Other Funds	6,000

REVENUE FROM LOCAL SOURCES \$4,601,148

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,125,264
7112 Basic Education Funding-Social Security	292,586
7271 Special Education funds for School-Aged Pupils	809,385
7311 Pupil Transportation Subsidy	551,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	80,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	341,705
7360 Safe Schools	143,900
7505 Ready to Learn Block Grant	171,816
7820 State Share of Retirement Contributions	1,255,669

REVENUE FROM STATE SOURCES \$10,806,625

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	145,500
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,500
8517 Title IV - 21st Century Schools	11,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	158,979

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	79,825
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES \$424,304

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,832,077

Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,674,230
Amount of Tax Relief for Homestead Exclusions	<u>\$341,705</u>
Total Approx. Tax Revenue:	\$3,015,935
Approx. Tax Levy for Tax Rate Calculation:	\$3,248,477

Somerset

Total

2022-23 Data		
a. Assessed Value	\$115,961,240	\$115,961,240
b. Real Estate Mills	27.9600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$318,315,624	\$318,315,624
d. Assessed Value	\$116,183,000	\$116,183,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,242,276	\$3,242,276
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,242,276	\$3,242,276
(f Total * g)		
i. Base Mills Subject to Index	27.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,248,477	\$3,248,477
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,248,477	\$3,248,477
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,906,772
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,674,230
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,674,230	
Amount of Tax Relief for Homestead Exclusions	<u>\$341,705</u>	
Total Approx. Tax Revenue:	\$3,015,935	
Approx. Tax Levy for Tax Rate Calculation:	\$3,248,477	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.5816	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,436,879	\$3,436,879
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	\$2,700.00	
Number of Homestead/Farmstead Properties	2269	2269
Median Assessed Value of Homestead Properties		\$5,413

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,674,230	
Amount of Tax Relief for Homestead Exclusions	<u>\$341,705</u>	
Total Approx. Tax Revenue:	\$3,015,935	
Approx. Tax Levy for Tax Rate Calculation:	\$3,248,477	
	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$341,705	Lowering RE Tax Rate	\$0	\$341,705
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$341,705

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	116,183,000	27.9600	3,248,477			92.00000%	
Totals:	116,183,000		3,248,477	341,705	2,906,772	92.00000%	2,674,230

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	16,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	5,700
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 22,000 20,700

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	883,000
6152 Current Act 511 Occupation Taxes	250.0000	0.0000	43,000	43,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,013,000 996,000

Total Act 511, Current Taxes 1,016,700

Act 511 Tax Limit -->	318,315,624	12	3,819,787
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Somerset	27.9600	27.9600	0.00%	Yes	5.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%			
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	5.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,538,548
1200 Special Programs - Elementary / Secondary	2,256,575
1300 Vocational Education	668,000
1400 Other Instructional Programs - Elementary / Secondary	73,572
Total Instruction	\$9,536,695
2000 Support Services	
2100 Support Services - Students	665,086
2200 Support Services - Instructional Staff	437,630
2300 Support Services - Administration	1,138,763
2400 Support Services - Pupil Health	355,794
2500 Support Services - Business	518,033
2600 Operation and Maintenance of Plant Services	1,317,334
2700 Student Transportation Services	817,725
2800 Support Services - Central	242,150
2900 Other Support Services	3,500
Total Support Services	\$5,496,015
3000 Operation of Non-Instructional Services	
3200 Student Activities	588,903
3300 Community Services	750
Total Operation of Non-Instructional Services	\$589,653
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	158,979
Total Facilities Acquisition, Construction and Improvement Services	\$158,979
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	860,894
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$960,894
Total Estimated Expenditures and Other Financing Uses	\$16,742,236

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,476,906
200 Personnel Services - Employee Benefits	2,278,342
300 Purchased Professional and Technical Services	225,337
400 Purchased Property Services	26,950
500 Other Purchased Services	301,528
600 Supplies	220,278
700 Property	8,907
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$6,538,548
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	703,941
200 Personnel Services - Employee Benefits	473,087
300 Purchased Professional and Technical Services	760,100
500 Other Purchased Services	289,784
600 Supplies	21,863
800 Other Objects	7,800
Total Special Programs - Elementary / Secondary	\$2,256,575
1300 <u>Vocational Education</u>	
500 Other Purchased Services	667,250
600 Supplies	750
Total Vocational Education	\$668,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,500
200 Personnel Services - Employee Benefits	14,122
300 Purchased Professional and Technical Services	25,000
600 Supplies	950
Total Other Instructional Programs - Elementary / Secondary	\$73,572
Total Instruction	\$9,536,695
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	308,572
200 Personnel Services - Employee Benefits	223,464
300 Purchased Professional and Technical Services	119,867
400 Purchased Property Services	200
500 Other Purchased Services	2,600
600 Supplies	9,333
700 Property	1,000
800 Other Objects	50
Total Support Services - Students	\$665,086
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	224,819
200 Personnel Services - Employee Benefits	152,917

2023-2024 Final General Fund Budget

LEA : 108561803 Conemaugh Township Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	24,804
400 Purchased Property Services	150
500 Other Purchased Services	4,000
600 Supplies	29,135
800 Other Objects	1,805
Total Support Services - Instructional Staff	\$437,630
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	619,770
200 Personnel Services - Employee Benefits	412,596
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	3,000
500 Other Purchased Services	20,100
600 Supplies	24,447
700 Property	500
800 Other Objects	16,850
Total Support Services - Administration	\$1,138,763
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	134,854
200 Personnel Services - Employee Benefits	76,859
300 Purchased Professional and Technical Services	136,700
400 Purchased Property Services	350
500 Other Purchased Services	1,300
600 Supplies	5,731
Total Support Services - Pupil Health	\$355,794
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	243,905
200 Personnel Services - Employee Benefits	175,478
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	2,000
500 Other Purchased Services	32,400
600 Supplies	17,250
800 Other Objects	3,500
Total Support Services - Business	\$518,033
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	487,201
200 Personnel Services - Employee Benefits	304,783
300 Purchased Professional and Technical Services	52,150
400 Purchased Property Services	214,150
500 Other Purchased Services	63,500
600 Supplies	184,550
700 Property	2,500
800 Other Objects	8,500
Total Operation and Maintenance of Plant Services	\$1,317,334
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	811,625

<u>Description</u>	<u>Amount</u>
600 Supplies	6,100
Total Student Transportation Services	\$817,725
2800 Support Services - Central	
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	1,400
600 Supplies	205,150
700 Property	34,850
Total Support Services - Central	\$242,150
2900 Other Support Services	
500 Other Purchased Services	3,500
Total Other Support Services	\$3,500
Total Support Services	\$5,496,015
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,200
200 Personnel Services - Employee Benefits	40,018
300 Purchased Professional and Technical Services	41,940
400 Purchased Property Services	11,000
500 Other Purchased Services	103,286
600 Supplies	144,716
800 Other Objects	24,743
Total Student Activities	\$588,903
3300 Community Services	
800 Other Objects	750
Total Community Services	\$750
Total Operation of Non-Instructional Services	\$589,653
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	158,979
Total Facilities Acquisition, Construction and Improvement Services	\$158,979
Total Facilities Acquisition, Construction and Improvement Services	\$158,979
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	289,854
900 Other Uses of Funds	571,040
Total Debt Service / Other Expenditures and Financing Uses	\$860,894
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$960,894
TOTAL EXPENDITURES	\$16,742,236

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,173,698	1,435,333
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850	1,800,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	300,000
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	\$4,383,698	\$2,745,333
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$4,383,698	\$2,745,333
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	8,520,000	8,005,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,937,925	1,856,884
0540 Accumulated Compensated Absences	412,000	474,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$10,869,925	\$10,336,384
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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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		
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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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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$10,869,925	\$10,336,384

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	125,000	150,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	15,000	10,000
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	\$140,000	\$160,000
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TOTAL INDEBTEDNESS	\$11,009,925	\$10,496,384
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,800,000
0850 Unassigned Fund Balance	1,263,539
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,063,539
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,163,539