

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



Date

6/29/23

Secretary of the Board - Original Signature Required



Date

6/29/23

Chief School Administrator - Original Signature Required



Date

6/29/23

Jeff Vasilko

Contact Person

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**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

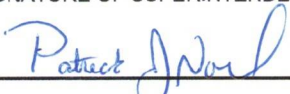
If yes, see information below, taken from the 2023-2024 General Fund Budget.

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 6/29/23
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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>

Amount

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

Amount

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		
II. 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
(l / 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 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>
Cambria	45,827,720	53.7900	2,465,073			91.66136%	
Totals:	45,827,720		2,465,073	422,773	2,042,300	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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	8,950
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	9,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,115
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 25,065 25,065

	<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%	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	12	2,468,764
	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>								
	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%			

<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

<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

2023-2024 Final General Fund Budget

LEA : 108116303 Portage Area SD

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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>	

2023-2024 Final General Fund Budget

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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 Other Support Services	
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 Student Activities	
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 Community Services	
600 Supplies	700
Total 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	
800 Other Objects	134,460
900 Other Uses of Funds	540,000
Total Debt Service / Other Expenditures and Financing Uses	\$674,460
5200 Interfund Transfers - Out	
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

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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$6,448,590** **\$6,088,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

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

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

Total Other Agency Fund

Permanent Fund

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

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

Total Permanent Fund

Total Long-Term Indebtedness	\$6,127,973	\$5,632,242
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

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

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
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