

**FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Cambria Heights SD	<b>County :</b> Cambria	<b>AUN Number :</b> 10811203
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/23/23
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used for any unforeseen or emergency 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.	Estimated ending unreserved undesignated fund balance not scheduled for liquidation this year.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	2,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,000,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,229,038
7000 Revenue from State Sources	15,999,675
8000 Revenue from Federal Sources	363,370
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,592,083</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$29,592,083</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,740,038
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,000
6150 Current Act 511 Taxes - Proportional Assessments	950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6990 Refunds and Other Miscellaneous Revenue	75,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,229,038</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	10,529,836
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,204,895
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	639,747
7505 Ready to Learn Block Grant	279,447
7820 State Share of Retirement Contributions	1,900,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,999,675</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	286,780
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,905
8517 Title IV - 21st Century Schools	18,285
8751 ARP ESSER Learning Loss	6,000
8752 ARP ESSER Summer Programs	1,200
8753 ARP ESSER Afterschool Programs	1,200
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$363,370</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,592,083</b>

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$4,740,038**  
 Amount of Tax Relief for Homestead Exclusions **\$639,747**  
 Total Approx. Tax Revenue: **\$5,379,785**  
 Approx. Tax Levy for Tax Rate Calculation: **\$5,682,341**

Cambria

Total

**2022-23 Data**

a. Assessed Value **\$84,578,390** **\$84,578,390**  
 b. Real Estate Mills **67.0000**

**i. 2023-24 Data**

c. 2021 STEB Market Value **\$391,341,536** **\$391,341,536**  
 d. Assessed Value **\$84,811,060** **\$84,811,060**  
 e. Assessed Value of New Constr/ Renov **\$0** **\$0**

**2022-23 Calculations**

f. 2022-23 Tax Levy **\$5,666,752** **\$5,666,752**  
 (a \* b)

**2023-24 Calculations**

**II.** g. Percent of Total Market Value **100.00000%** **100.00000%**  
 h. Rebalanced 2022-23 Tax Levy **\$5,666,752** **\$5,666,752**  
 (f Total \* g)  
 i. Base Mills Subject to Index **67.0000**  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage **94.00000%** **94.00000%**  
 k. Tax Levy Needed **\$5,682,341** **\$5,682,341**  
 (Approx. Tax Levy \* g)

**I. 2023-24 Real Estate Tax Rate** **67.0000**  
 (k / d \* 1000)

**III.** m. Tax Levy Generated by Mills **\$5,682,341** **\$5,682,341**  
 (I / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$5,042,594**  
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$4,740,038**  
 (n \* Est. Pct. Collection)

AUN: 108111203 Cambria Heights SD

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

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Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,740,038	
Amount of Tax Relief for Homestead Exclusions	<u>\$639,747</u>	
Total Approx. Tax Revenue:	\$5,379,785	
Approx. Tax Levy for Tax Rate Calculation:	\$5,682,341	

Cambria

Total

**Index Maximums**

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	71.0200	
q. Mills In Excess of Index (if $l > p$ , $(l - p)$ )	0.0000	
r. Maximum Tax Levy Based On Index ( $p / 1000 * d$ )	\$6,023,281	\$6,023,281
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 ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,285.00	
Number of Homestead/Farmstead Properties	2926	2926
Median Assessed Value of Homestead Properties		\$13,260

Act 1 Index (current): 6.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,740,038</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$639,747</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,379,785</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,682,341</b>
	<b>Cambria</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$639,747	Lowering RE Tax Rate	\$0		\$639,747
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$639,747</b>

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	84,811,060	67.0000	5,682,341			94.00000%	
<b>Totals:</b>	<b>84,811,060</b>		<b>5,682,341</b>	<b>- 639,747</b>	<b>= 5,042,594</b>	<b>X 94.00000%</b>	<b>= 4,740,038</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			27,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,000	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>27,000</b>	<b>27,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	900,000	900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>950,000</b>	<b>950,000</b>
<b>Total Act 511, Current Taxes</b>				<b>977,000</b>
<b>Act 511 Tax Limit →</b>		<b>391,341,536 X</b>	<b>12</b>	<b>4,696,098</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Cambria	67.0000	67.0000	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,367,200
1200 Special Programs - Elementary / Secondary	2,427,600
1300 Vocational Education	1,469,500
1400 Other Instructional Programs - Elementary / Secondary	407,475
1800 Pre-Kindergarten	181,000
<b>Total Instruction</b>	<b>\$14,852,775</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	785,800
2200 Support Services - Instructional Staff	1,322,000
2300 Support Services - Administration	1,813,700
2400 Support Services - Pupil Health	344,900
2500 Support Services - Business	241,500
2600 Operation and Maintenance of Plant Services	2,969,000
2700 Student Transportation Services	1,955,000
2800 Support Services - Central	466,500
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$9,903,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	922,276
<b>Total Operation of Non-Instructional Services</b>	<b>\$922,276</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,100,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,100,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,575,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,575,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$29,353,451</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,294,000
200 Personnel Services - Employee Benefits	3,545,700
300 Purchased Professional and Technical Services	233,000
500 Other Purchased Services	472,500
600 Supplies	437,000
700 Property	385,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,367,200</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,294,000
200 Personnel Services - Employee Benefits	962,200
500 Other Purchased Services	132,300
600 Supplies	39,100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,427,600</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	375,000
200 Personnel Services - Employee Benefits	268,100
500 Other Purchased Services	767,000
600 Supplies	59,400
<b>Total Vocational Education</b>	<b>\$1,469,500</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	54,000
200 Personnel Services - Employee Benefits	53,475
300 Purchased Professional and Technical Services	300,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$407,475</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	106,000
200 Personnel Services - Employee Benefits	70,000
500 Other Purchased Services	1,000
600 Supplies	4,000
<b>Total Pre-Kindergarten</b>	<b>\$181,000</b>
<b>Total Instruction</b>	<b>\$14,852,775</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	445,000
200 Personnel Services - Employee Benefits	307,000
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	4,000
600 Supplies	26,300
700 Property	500
<b>Total Support Services - Students</b>	<b>\$785,800</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	334,000
200 Personnel Services - Employee Benefits	264,000
300 Purchased Professional and Technical Services	350,000
500 Other Purchased Services	297,000
600 Supplies	73,000
700 Property	1,000
800 Other Objects	3,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,322,000</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	840,000
200 Personnel Services - Employee Benefits	544,000
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	171,700
600 Supplies	153,500
800 Other Objects	24,500
<b>Total Support Services - Administration</b>	<b>\$1,813,700</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	184,500
200 Personnel Services - Employee Benefits	143,900
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	10,200
700 Property	3,300
<b>Total Support Services - Pupil Health</b>	<b>\$344,900</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	135,000
200 Personnel Services - Employee Benefits	90,500
500 Other Purchased Services	5,500
600 Supplies	8,500
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$241,500</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	868,000
200 Personnel Services - Employee Benefits	629,100
400 Purchased Property Services	660,000
500 Other Purchased Services	412,300
600 Supplies	340,600
700 Property	58,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,969,000</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,955,000
<b>Total Student Transportation Services</b>	<b>\$1,955,000</b>
<b>2800 <u>Support Services - Central</u></b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	81,000
200 Personnel Services - Employee Benefits	59,500
600 Supplies	326,000
<b>Total Support Services - Central</b>	<b>\$466,500</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$9,903,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	368,776
200 Personnel Services - Employee Benefits	145,500
300 Purchased Professional and Technical Services	115,900
400 Purchased Property Services	47,000
500 Other Purchased Services	70,400
600 Supplies	114,300
700 Property	20,000
800 Other Objects	40,400
<b>Total Student Activities</b>	<b>\$922,276</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$922,276</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
400 Purchased Property Services	1,100,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,100,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,100,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	950,000
900 Other Uses of Funds	625,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,575,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,575,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,353,451</b>

**Cash and Short-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,500,000	1,500,000
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		
Other Capital Projects Fund		
Debt Service Fund	1,550,000	1,575,000
Food Service / Cafeteria Operations Fund	25,000	25,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,075,000</b>	<b>\$3,100,000</b>

**Long-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,075,000</b>	<b>\$3,100,000</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	1,550,000	1,575,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	700,000	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,250,000</b>	<b>\$2,275,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		



**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**

**\$2,250,000**

**\$2,275,000**

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

**TOTAL INDEBTEDNESS** **\$2,250,000** **\$2,275,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	238,632
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$238,632</b>
5900 Budgetary Reserve	1,000,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,238,632</b>