

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey S Ammerman

(717)775-5941

Extn :

Contact Person

Telephone

Extension

jammerman@camphillsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Camp Hill SD	COUNTY : Cumberland	AUN : 115211003
-----------------------------------	------------------------	--------------------

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	\$29548729
Ending Unassigned Fund Balance	\$1954641
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.61%

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
-----------------------------	------

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 : Camp Hill SD	County : Cumberland	AUN Number : 115211003
---	-------------------------------	----------------------------------

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
--	-------------

**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.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$325,003.00 7340 PDE Amount: \$0.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unexpected 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.	To provide liquidity and for future 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.	To provide for future curriculum and technology needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To provide funds for a future CTC project, future capital projects at the District, and any large implementation of instructional materials

<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	1,935,362
0820 Restricted Fund Balance	440,893
0830 Committed Fund Balance	2,035,321
0840 Assigned Fund Balance	5,990,102
0850 Unassigned Fund Balance	1,902,938
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,928,361</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,756,981
7000 Revenue from State Sources	6,240,616
8000 Revenue from Federal Sources	423,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,420,597</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,348,958</u>

LEA : 115211003 Camp Hill SD

Printed 3/31/2023 9:52:14 AM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,743,981
6113 Public Utility Realty Taxes	18,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	5,630,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	183,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	350,000
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$21,756,981
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	2,103,170
7112 Basic Education Funding-Social Security	463,000
7271 Special Education funds for School-Aged Pupils	662,605
7311 Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	167,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	325,003
7360 Safe Schools	330,000
7505 Ready to Learn Block Grant	99,838
7820 State Share of Retirement Contributions	2,057,000
REVENUE FROM STATE SOURCES	\$6,240,616
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	134,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,000
8517 NCLB, Title IV - 21st Century Schools	11,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	250,000
REVENUE FROM FEDERAL SOURCES	\$423,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,420,597

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,743,981	
Amount of Tax Relief for Homestead Exclusions	<u>\$325,003</u>	
Total Approx. Tax Revenue:	\$15,068,984	
Approx. Tax Levy for Tax Rate Calculation:	\$15,462,560	
	Cumberland	Total

2022-23 Data		
a. Assessed Value	\$825,486,900	\$825,486,900
b. Real Estate Mills	18.4026	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$747,321,169	\$747,321,169
d. Assessed Value	\$827,822,200	\$827,822,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,191,105	\$15,191,105
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$15,191,105	\$15,191,105
(f Total * g)		
i. Base Mills Subject to Index	18.4026	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.40000%	97.40000%
k. Tax Levy Needed	\$15,462,560	\$15,462,560
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.6786	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,462,560	\$15,462,560
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,137,557
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,743,981
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$14,743,981	
Amount of Tax Relief for Homestead Exclusions		<u>\$325,003</u>	
Total Approx. Tax Revenue:		\$15,068,984	
Approx. Tax Levy for Tax Rate Calculation:		\$15,462,560	
	Cumberland		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.2675		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,950,064		\$15,950,064
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	\$8,857.00		
Number of Homestead/Farmstead Properties	1988		1988
Median Assessed Value of Homestead Properties			\$197,150

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,743,981
Amount of Tax Relief for Homestead Exclusions	<u>\$325,003</u>
Total Approx. Tax Revenue:	\$15,068,984
Approx. Tax Levy for Tax Rate Calculation:	\$15,462,560
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$325,003	Lowering RE Tax Rate	\$0	\$325,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$325,003

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>
Cumberland	827,822,200	18.6786	15,462,560			97.40000%	
Totals:	827,822,200		15,462,560	325,003	15,137,557	97.40000%	14,743,981

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,000
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	\$10.00	\$0.00	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	44,000
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 80,000 80,000

	<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	1.500%	0.000%	5,400,000	5,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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 5,630,000 5,630,000

Total Act 511, Current Taxes 5,710,000

Act 511 Tax Limit -->	747,321,169	12	8,967,854
	Market Value	Mills	(511 Limit)

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> Cumberland	18.4026	18.6786	1.50%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,046,000
1200 Special Programs - Elementary / Secondary	4,418,000
1300 Vocational Education	150,772
1400 Other Instructional Programs - Elementary / Secondary	5,700
1600 Adult Education Programs	62,000
Total Instruction	\$16,682,472
2000 Support Services	
2100 Support Services - Students	1,536,000
2200 Support Services - Instructional Staff	1,371,500
2300 Support Services - Administration	2,240,000
2400 Support Services - Pupil Health	284,850
2500 Support Services - Business	481,778
2600 Operation and Maintenance of Plant Services	2,338,350
2700 Student Transportation Services	100,000
2800 Support Services - Central	161,200
2900 Other Support Services	13,700
Total Support Services	\$8,527,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,011,500
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$1,031,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,207,379
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,307,379
Total Estimated Expenditures and Other Financing Uses	\$29,548,729

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,520,000
200 Personnel Services - Employee Benefits	4,190,000
300 Purchased Professional and Technical Services	375,000
400 Purchased Property Services	45,000
500 Other Purchased Services	525,000
600 Supplies	375,000
700 Property	10,000
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$12,046,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,975,000
200 Personnel Services - Employee Benefits	1,175,000
300 Purchased Professional and Technical Services	675,000
400 Purchased Property Services	45,000
500 Other Purchased Services	525,000
600 Supplies	22,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$4,418,000
1300 <u>Vocational Education</u>	
500 Other Purchased Services	150,772
Total Vocational Education	\$150,772
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,700
Total Other Instructional Programs - Elementary / Secondary	\$5,700
1600 <u>Adult Education Programs</u>	
600 Supplies	62,000
Total Adult Education Programs	\$62,000
Total Instruction	\$16,682,472
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	895,000
200 Personnel Services - Employee Benefits	550,000
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	4,000
600 Supplies	11,000
800 Other Objects	1,000
Total Support Services - Students	\$1,536,000
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	405,000
200 Personnel Services - Employee Benefits	370,000

2023-2024 Final General Fund Budget

LEA : 115211003 Camp Hill SD

Printed 3/31/2023 9:52:21 AM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	134,000
400 Purchased Property Services	8,000
500 Other Purchased Services	4,000
600 Supplies	200,000
700 Property	250,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,371,500
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,110,000
200 Personnel Services - Employee Benefits	775,000
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	20,000
500 Other Purchased Services	25,000
600 Supplies	55,000
800 Other Objects	30,000
Total Support Services - Administration	\$2,240,000
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	144,200
200 Personnel Services - Employee Benefits	110,000
300 Purchased Professional and Technical Services	3,650
500 Other Purchased Services	2,000
600 Supplies	25,000
Total Support Services - Pupil Health	\$284,850
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,000
200 Personnel Services - Employee Benefits	196,000
400 Purchased Property Services	5,000
500 Other Purchased Services	5,000
600 Supplies	4,778
800 Other Objects	10,000
Total Support Services - Business	\$481,778
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	610,000
200 Personnel Services - Employee Benefits	425,500
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	752,000
500 Other Purchased Services	200,000
600 Supplies	111,000
700 Property	158,600
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$2,338,350
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	100,000
Total Student Transportation Services	\$100,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	95,000
200 Personnel Services - Employee Benefits	65,000
600 Supplies	500
800 Other Objects	700
Total Support Services - Central	\$161,200
2900 Other Support Services	
500 Other Purchased Services	13,700
Total Other Support Services	\$13,700
Total Support Services	\$8,527,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	410,000
200 Personnel Services - Employee Benefits	184,500
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	30,000
500 Other Purchased Services	100,000
600 Supplies	80,000
700 Property	37,000
800 Other Objects	20,000
Total Student Activities	\$1,011,500
3300 Community Services	
300 Purchased Professional and Technical Services	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$1,031,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	851,379
900 Other Uses of Funds	1,356,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,207,379
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,000,000
Total Interfund Transfers - Out	\$1,000,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,307,379
TOTAL EXPENDITURES	\$29,548,729

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	11,000,000	10,000,000
Public Purpose (Expendable) Trust Fund	65,000	65,000
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	400,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,670,000	\$11,270,000

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	\$11,670,000	\$11,270,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	31,000,000	30,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	1,250,000	1,150,000
0540 Accumulated Compensated Absences	270,000	270,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,854,000	2,854,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$35,374,000	\$34,274,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

3,000

3,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	52,000	52,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$55,000	\$55,000

Child Care Operations Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

Private Purpose Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

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

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease 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	\$35,429,000	\$34,329,000

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	\$35,429,000	\$34,329,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	1,935,362
0820 Restricted Fund Balance	440,893
0830 Committed Fund Balance	1,655,486
0840 Assigned Fund Balance	5,190,102
0850 Unassigned Fund Balance	1,954,641
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,800,229
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,276,484