

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

Lawrence J Nicolette

(412)233-7090

Extn :

Contact Person

Telephone

Extension

nicolettel@ccsdbears.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clairton City SD	COUNTY : Allegheny	AUN : 103021903
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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	\$20207674
Ending Unassigned Fund Balance	\$51032
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.25%

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 : Clairton City SD	County : Allegheny	AUN Number : 103021903
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1530	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. (A x B x TR) - C: \$402,349.76 C x 2%: \$11,769.08	our two-tier system causes this error every year because the system only calculate on the top line. A manual calculation shows that we are within tolerance
1540	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. (A x B x TR) - C: \$150,155.62 C x 2%: \$11,769.08	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$35,629.00 Approved Referendum Exception Amt: \$0.00	
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.	

<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	
0850 Unassigned Fund Balance	166,602
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$166,602</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,988,188
7000 Revenue from State Sources	13,351,615
8000 Revenue from Federal Sources	2,752,301
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,092,104</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$20,258,706</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,753,209
6113 Public Utility Realty Taxes	3,640
6114 Payments in Lieu of Current Taxes - State / Local	4,777
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	587,585
6400 Delinquencies on Taxes Levied / Assessed by the LEA	297,831
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	217,196
6910 Rentals	22,950
6920 Contributions and Donations from Private Sources	50,000
REVENUE FROM LOCAL SOURCES	\$3,988,188
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,531,980
7112 Basic Education Funding-Social Security	214,433
7271 Special Education funds for School-Aged Pupils	1,466,000
7311 Pupil Transportation Subsidy	220,375
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	588,454
7505 Ready to Learn Block Grant	220,599
7820 State Share of Retirement Contributions	1,049,774
REVENUE FROM STATE SOURCES	\$13,351,615
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	688,642
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,994
8517 Title IV - 21st Century Schools	54,777
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	479,823
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,331,365
8751 ARP ESSER Learning Loss	38,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,200
REVENUE FROM FEDERAL SOURCES	\$2,752,301
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,092,104

Act 1 Index (current): 6.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$283,396	\$2,469,813	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,454</u>		
Total Approx. Tax Revenue:	\$871,850		
Approx. Tax Levy for Tax Rate Calculation:	\$987,603	\$3,478,610	
	Allegheny Buildings	Allegheny Land	Total
<hr/>			
2022-23 Data			
a. Assessed Value	\$110,224,933	\$37,864,304	\$148,089,237
b. Real Estate Mills	8.1260	87.0653	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$133,799,086	\$133,799,086	\$267,598,172
d. Assessed Value	\$108,218,650	\$37,973,891	\$146,192,541
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy	\$895,688	\$3,296,667	\$4,192,355
(a * b)			
2023-24 Calculations			
II. g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2022-23 Tax Levy	\$895,688	\$3,296,667	\$4,192,355
(f * g)			
i. Base Mills Subject to Index	8.1260	87.0653	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	71.00000%	71.00000%	
k. Tax Levy Needed	\$987,603	\$3,478,610	\$4,466,213
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	9.1260	91.6053	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$987,603	\$3,478,610	\$4,466,213
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$399,149	\$3,478,610	\$3,877,759
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$283,396	\$2,469,813	\$2,753,209
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$283,396	\$2,469,813	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,454</u>		
Total Approx. Tax Revenue:	\$871,850		
Approx. Tax Levy for Tax Rate Calculation:	\$987,603	\$3,478,610	
	Allegheny Buildings	Allegheny Land	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	8.6623	92.8116	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4637	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$937,422	\$3,524,418	\$4,461,840
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$50,181	\$0	\$50,181
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$35,629	\$0	\$35,629

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$15,050.00	\$3,584.00	
Number of Homestead/Farmstead Properties	1355	1335	1355
Median Assessed Value of Homestead Properties			\$38,100

Act 1 Index (current): 6.6%

Calculation Method:

	Rate			
Approx. Tax Revenue from RE Taxes:	\$283,396	\$2,469,813		
Amount of Tax Relief for Homestead Exclusions	<u>\$588,454</u>			
Total Approx. Tax Revenue:	\$871,850			
Approx. Tax Levy for Tax Rate Calculation:	\$987,603	\$3,478,610		
	Allegheny Buildings	Allegheny Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$588,454	Lowering RE Tax Rate	\$0		\$588,454
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$588,454

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>
Allegheny	108,218,650	9.1260	987,603			71.00000%	
Allegheny	37,973,891	91.6053	3,478,610			71.00000%	
Totals:	146,192,541		4,466,213	- 588,454 =	3,877,759 X	N/A =	2,753,209

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	10,000
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			10,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	17,585
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0060	0.000	155,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.5000	0.000	15,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			587,585
Total Act 511, Current Taxes			597,585
Act 511 Tax Limit -->		267,598,172 X	12
		Market Value	Mills
			3,211,178
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u>								
	Buildings	8.1260	9.1260	12.31%	No	6.6%			
	Land	87.0653	91.6053	5.22%	Yes	6.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.6%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.6%			
6155	Current Act 511 Business Privilege Taxes	0.0060	0.0060	0.00%	Yes	6.6%			
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	6.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,669,642
1200 Special Programs - Elementary / Secondary	2,467,956
1300 Vocational Education	276,728
1400 Other Instructional Programs - Elementary / Secondary	84,870
1500 Nonpublic School Programs	2,362
1700 Higher Education Programs for Secondary Students	1,644
Total Instruction	\$12,503,202
2000 Support Services	
2100 Support Services - Students	775,595
2200 Support Services - Instructional Staff	353,620
2300 Support Services - Administration	1,410,961
2400 Support Services - Pupil Health	134,556
2500 Support Services - Business	458,788
2600 Operation and Maintenance of Plant Services	2,304,144
2700 Student Transportation Services	686,310
2800 Support Services - Central	561,006
2900 Other Support Services	5,250
Total Support Services	\$6,690,230
3000 Operation of Non-Instructional Services	
3200 Student Activities	387,249
3300 Community Services	767
Total Operation of Non-Instructional Services	\$388,016
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	309,786
Total Facilities Acquisition, Construction and Improvement Services	\$309,786
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	239,190
5200 Interfund Transfers - Out	77,250
Total Other Expenditures and Financing Uses	\$316,440
Total Estimated Expenditures and Other Financing Uses	\$20,207,674

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,090,353
200 Personnel Services - Employee Benefits	2,745,013
300 Purchased Professional and Technical Services	2,641
500 Other Purchased Services	2,524,158
600 Supplies	302,123
800 Other Objects	5,354
Total Regular Programs - Elementary / Secondary	\$9,669,642
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,038,153
200 Personnel Services - Employee Benefits	615,244
300 Purchased Professional and Technical Services	136,838
500 Other Purchased Services	653,177
600 Supplies	19,748
800 Other Objects	4,796
Total Special Programs - Elementary / Secondary	\$2,467,956
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	28,478
500 Other Purchased Services	248,250
Total Vocational Education	\$276,728
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	32,737
500 Other Purchased Services	52,133
Total Other Instructional Programs - Elementary / Secondary	\$84,870
1500 <u>Nonpublic School Programs</u>	
600 Supplies	2,362
Total Nonpublic School Programs	\$2,362
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,644
Total Higher Education Programs for Secondary Students	\$1,644
Total Instruction	\$12,503,202
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	453,741
200 Personnel Services - Employee Benefits	279,729
300 Purchased Professional and Technical Services	39,406
600 Supplies	2,582
800 Other Objects	137
Total Support Services - Students	\$775,595
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	143,350

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	113,282
300 Purchased Professional and Technical Services	86,562
500 Other Purchased Services	551
600 Supplies	8,649
800 Other Objects	1,226
Total Support Services - Instructional Staff	\$353,620
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	805,880
200 Personnel Services - Employee Benefits	482,257
300 Purchased Professional and Technical Services	48,337
500 Other Purchased Services	33,384
600 Supplies	25,636
800 Other Objects	15,467
Total Support Services - Administration	\$1,410,961
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	67,958
200 Personnel Services - Employee Benefits	45,026
300 Purchased Professional and Technical Services	8,038
400 Purchased Property Services	8,865
600 Supplies	4,669
Total Support Services - Pupil Health	\$134,556
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	227,306
200 Personnel Services - Employee Benefits	141,338
300 Purchased Professional and Technical Services	69
400 Purchased Property Services	53,549
500 Other Purchased Services	9,575
600 Supplies	18,174
800 Other Objects	8,777
Total Support Services - Business	\$458,788
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	491,225
400 Purchased Property Services	1,086,354
500 Other Purchased Services	91,949
600 Supplies	311,145
700 Property	323,471
Total Operation and Maintenance of Plant Services	\$2,304,144
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	686,310
Total Student Transportation Services	\$686,310
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	243,622
200 Personnel Services - Employee Benefits	158,063
300 Purchased Professional and Technical Services	17,047

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	32,884
600 Supplies	108,920
700 Property	333
800 Other Objects	137
Total Support Services - Central	\$561,006
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,250
Total Other Support Services	\$5,250
Total Support Services	\$6,690,230
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	167,309
200 Personnel Services - Employee Benefits	77,232
300 Purchased Professional and Technical Services	23,725
400 Purchased Property Services	9,562
500 Other Purchased Services	24,370
600 Supplies	71,006
800 Other Objects	14,045
Total Student Activities	\$387,249
3300 <u>Community Services</u>	
600 Supplies	767
Total Community Services	\$767
Total Operation of Non-Instructional Services	\$388,016
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	3,059
400 Purchased Property Services	14,727
700 Property	292,000
Total Facilities Acquisition, Construction and Improvement Services	\$309,786
Total Facilities Acquisition, Construction and Improvement Services	\$309,786
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	102,586
900 Other Uses of Funds	136,604
Total Debt Service / Other Expenditures and Financing Uses	\$239,190
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	77,250
Total Interfund Transfers - Out	\$77,250
Total Other Expenditures and Financing Uses	\$316,440
TOTAL EXPENDITURES	\$20,207,674

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	326,944	325,000
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		
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 Cash and Short-Term Investments	\$326,944	\$325,000

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	\$326,944	\$325,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable		3,500,000
0520 Extended-Term Financing Agreements Payable	165,000	110,000
0530 Lease and Other Right To Use Obligations	77,630	66,630
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$242,630	\$3,676,630

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

<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	\$242,630	\$3,676,630

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	\$242,630	\$3,676,630
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	51,032
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$51,032

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$51,032
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