

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith Bielby

(412)429-2500

Extn :1105

Contact Person

Telephone

Extension

keith.bielby@carlynton.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 : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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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	\$33956779
Ending Unassigned Fund Balance	\$7528978
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	22.17%

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 : Carlynton SD	County : Allegheny	AUN Number : 103021603
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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 May 17, 2023
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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.	
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.	Set aside for future capital outlays and future PSERS, healthcare increases, fund balance lower than 8% PDE threshold

<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	450,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	622,500
0850 Unassigned Fund Balance	6,906,479
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,528,979</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,687,969
7000 Revenue from State Sources	10,351,146
8000 Revenue from Federal Sources	1,917,663
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,956,778</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$41,485,757</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,591,152
6113 Public Utility Realty Taxes	17,513
6115 Payments in Lieu of Current Taxes - Federal	927
6150 Current Act 511 Taxes - Proportional Assessments	2,390,226
6400 Delinquencies on Taxes Levied / Assessed by the LEA	911,405
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	21,319
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,808
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	34,553
6940 Tuition from Patrons	3,300
6960 Services Provided Other Local Governmental Units / LEAs	5,766
6990 Refunds and Other Miscellaneous Revenue	90,000

REVENUE FROM LOCAL SOURCES \$21,687,969

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,867,956
7112 Basic Education Funding-Social Security	519,927
7160 Tuition for Orphans Subsidy	13,560
7271 Special Education funds for School-Aged Pupils	1,201,617
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,500
7340 State Property Tax Reduction Allocation	703,551
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	189,030
7820 State Share of Retirement Contributions	2,323,005

REVENUE FROM STATE SOURCES \$10,351,146

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	512,478
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	61,671
8516 Title III - Language Instruction for English Learners and Immigrant Students	5,444
8517 Title IV - 21st Century Schools	37,783
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	991,427

Amount

REVENUE FROM FEDERAL SOURCES

8752 ARP ESSER Summer Programs	49,860
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,000

REVENUE FROM FEDERAL SOURCES **\$1,917,663**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **33,956,778**

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,591,152
Amount of Tax Relief for Homestead Exclusions	<u>\$703,551</u>
Total Approx. Tax Revenue:	\$18,294,703
Approx. Tax Levy for Tax Rate Calculation:	\$19,417,542

	Allegheny	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$729,748,230	\$729,748,230
b. Real Estate Mills	26.7432	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$701,101,181	\$701,101,181
d. Assessed Value	\$726,073,980	\$726,073,980
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$19,515,803	\$19,515,803
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$19,515,803	\$19,515,803
(f Total * g)		
i. Base Mills Subject to Index	26.7432	
(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	94.00000%	94.00000%
k. Tax Levy Needed	\$19,417,542	\$19,417,542
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.7432	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,417,542	\$19,417,542
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,713,991
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,591,152
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$17,591,152	
Amount of Tax Relief for Homestead Exclusions		<u>\$703,551</u>	
Total Approx. Tax Revenue:		\$18,294,703	
Approx. Tax Levy for Tax Rate Calculation:		\$19,417,542	
	Allegheny		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	28.1338		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,427,220		\$20,427,220
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	\$8,304.18		
Number of Homestead/Farmstead Properties	3168		3168
Median Assessed Value of Homestead Properties			\$107,200

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,591,152
Amount of Tax Relief for Homestead Exclusions	<u>\$703,551</u>
Total Approx. Tax Revenue:	\$18,294,703
Approx. Tax Levy for Tax Rate Calculation:	\$19,417,542

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,551	Lowering RE Tax Rate	\$0		\$703,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$703,551

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	726,073,980	26.7432	19,417,542			94.00000%	
Totals:	726,073,980		19,417,542	703,551	18,713,991	94.00000%	17,591,152

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	2,093,866	2,093,866
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	296,360	296,360
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 2,390,226 2,390,226

Total Act 511, Current Taxes 2,390,226

Act 511 Tax Limit -->	701,101,181	X	12	8,413,214
	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> Allegheny	26.7432	26.7432	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,225,474
1200 Special Programs - Elementary / Secondary	4,977,037
1300 Vocational Education	922,732
1400 Other Instructional Programs - Elementary / Secondary	95,171
1500 Nonpublic School Programs	22,596
Total Instruction	\$21,243,010
2000 Support Services	
2100 Support Services - Students	1,488,963
2200 Support Services - Instructional Staff	1,278,699
2300 Support Services - Administration	1,871,262
2400 Support Services - Pupil Health	546,611
2500 Support Services - Business	403,443
2600 Operation and Maintenance of Plant Services	2,681,969
2700 Student Transportation Services	2,215,408
2800 Support Services - Central	102,358
2900 Other Support Services	20,000
Total Support Services	\$10,608,713
3000 Operation of Non-Instructional Services	
3200 Student Activities	460,072
3300 Community Services	352,095
Total Operation of Non-Instructional Services	\$812,167
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	607,889
5200 Interfund Transfers - Out	385,000
Total Other Expenditures and Financing Uses	\$992,889
Total Estimated Expenditures and Other Financing Uses	\$33,956,779

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,152,956
200 Personnel Services - Employee Benefits	5,331,110
300 Purchased Professional and Technical Services	673,330
400 Purchased Property Services	69,019
500 Other Purchased Services	809,880
600 Supplies	175,764
700 Property	9,905
800 Other Objects	3,510
Total Regular Programs - Elementary / Secondary	\$15,225,474
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,741,157
200 Personnel Services - Employee Benefits	1,273,498
300 Purchased Professional and Technical Services	573,300
500 Other Purchased Services	1,389,082
Total Special Programs - Elementary / Secondary	\$4,977,037
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	257,305
200 Personnel Services - Employee Benefits	139,195
500 Other Purchased Services	520,652
600 Supplies	5,580
Total Vocational Education	\$922,732
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,200
200 Personnel Services - Employee Benefits	17,971
500 Other Purchased Services	35,000
Total Other Instructional Programs - Elementary / Secondary	\$95,171
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	15,896
200 Personnel Services - Employee Benefits	6,700
Total Nonpublic School Programs	\$22,596
Total Instruction	\$21,243,010
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	692,029
200 Personnel Services - Employee Benefits	448,444
300 Purchased Professional and Technical Services	315,860
500 Other Purchased Services	750
600 Supplies	30,170
800 Other Objects	1,710
Total Support Services - Students	\$1,488,963
2200 <u>Support Services - Instructional Staff</u>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	405,008
200 Personnel Services - Employee Benefits	318,738
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	10,000
500 Other Purchased Services	27,000
600 Supplies	384,953
700 Property	105,000
Total Support Services - Instructional Staff	\$1,278,699
2300 Support Services - Administration	
100 Personnel Services - Salaries	906,391
200 Personnel Services - Employee Benefits	650,798
300 Purchased Professional and Technical Services	233,366
400 Purchased Property Services	15,738
500 Other Purchased Services	25,350
600 Supplies	22,066
800 Other Objects	17,553
Total Support Services - Administration	\$1,871,262
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	156,964
200 Personnel Services - Employee Benefits	98,207
300 Purchased Professional and Technical Services	273,000
600 Supplies	18,440
Total Support Services - Pupil Health	\$546,611
2500 Support Services - Business	
100 Personnel Services - Salaries	213,744
200 Personnel Services - Employee Benefits	111,163
300 Purchased Professional and Technical Services	30,825
500 Other Purchased Services	12,638
600 Supplies	34,380
800 Other Objects	693
Total Support Services - Business	\$403,443
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	904,597
200 Personnel Services - Employee Benefits	690,419
300 Purchased Professional and Technical Services	12,460
400 Purchased Property Services	401,941
500 Other Purchased Services	125,552
600 Supplies	547,000
Total Operation and Maintenance of Plant Services	\$2,681,969
2700 Student Transportation Services	
500 Other Purchased Services	2,211,717
600 Supplies	3,691
Total Student Transportation Services	\$2,215,408
2800 Support Services - Central	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	55,927
200 Personnel Services - Employee Benefits	33,235
500 Other Purchased Services	4,169
600 Supplies	8,832
800 Other Objects	195
Total Support Services - Central	\$102,358
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$10,608,713
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	321,364
200 Personnel Services - Employee Benefits	133,708
600 Supplies	5,000
Total Student Activities	\$460,072
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	139,195
400 Purchased Property Services	24,700
500 Other Purchased Services	86,600
600 Supplies	80,000
800 Other Objects	21,600
Total Community Services	\$352,095
Total Operation of Non-Instructional Services	\$812,167
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
Total Facilities Acquisition, Construction and Improvement Services	\$300,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	268,277
900 Other Uses of Funds	339,612
Total Debt Service / Other Expenditures and Financing Uses	\$607,889
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	385,000
Total Interfund Transfers - Out	\$385,000
Total Other Expenditures and Financing Uses	\$992,889
TOTAL EXPENDITURES	\$33,956,779

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,000,000	2,615,000
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	1,200,000	1,585,000
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		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$4,200,000	\$4,200,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$4,200,000	\$4,200,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	4,100,000	3,771,694
0520 Extended-Term Financing Agreements Payable	39,788	
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	155,227	116,420
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,525,600	8,525,600
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,820,615	\$12,413,714

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

\$12,820,615

\$12,413,714

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	\$12,820,615	\$12,413,714
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Account Description	Amounts
0810 Nonspendable Fund Balance	450,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,528,978
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,528,978

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,979,591
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