

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2023



President of the Board - Original Signature Required6-29-23

Date

Secretary of the Board - Original Signature RequiredJune 29, 2023

Date

Chief School Administrator - Original Signature Required6.29.2023

Date

David M Cerra

Contact Person

(570)815-1854

Extn :

Telephone_____
Extension

david.cerra@carbondalearea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carbondale Area SD	COUNTY : Lackawanna	AUN : 119351303
--	-------------------------------	---------------------------

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	\$29925000
Ending Unassigned Fund Balance	\$3500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.69%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
 No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6.29.23
--	------------------------

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 : Carbondale Area SD	County : Lackawanna	AUN Number : 119351303
---	-------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-29-23
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	3,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,088,578	
7000 Revenue from State Sources	18,644,181	
8000 Revenue from Federal Sources	3,192,241	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,925,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,425,000</u>

**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 : Carbondale Area SD	County : Lackawanna	AUN Number : 119351303
---	-------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-29-23
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<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	3,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,088,578	
7000 Revenue from State Sources	18,644,181	
8000 Revenue from Federal Sources	3,192,241	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,925,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,425,000</u>

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District projects a balanced budget of Revenues and Expenses of \$29.925 million to leave an ending fund balance of \$3.5 million

<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	3,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,088,578	
7000 Revenue from State Sources	18,644,181	
8000 Revenue from Federal Sources	3,192,241	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,925,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,425,000</u>

LEA : 119351303 Carbondale Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,457,888
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	72,000
6140 Current Act 511 Taxes - Flat Rate Assessments	5,000
6150 Current Act 511 Taxes - Proportional Assessments	1,082,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	515,000
6500 Earnings on Investments	62,690
6800 Revenues from Intermediary Sources / Pass-Through Funds	817,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$8,088,578
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,411,586
7160 Tuition for Orphans Subsidy	5,600
7271 Special Education funds for School-Aged Pupils	1,899,746
7311 Pupil Transportation Subsidy	650,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	31,050
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	280,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	788,755
7505 Ready to Learn Block Grant	318,944
7810 State Share of Social Security and Medicare Taxes	585,000
7820 State Share of Retirement Contributions	2,650,000
REVENUE FROM STATE SOURCES	\$18,644,181
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	982,594
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,000
8517 Title IV - 21st Century Schools	58,539
8732 ARRA - Qualified School Construction Bonds (QSCB)	683,205
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	832,153
8751 ARP ESSER Learning Loss	10,250
8752 ARP ESSER Summer Programs	12,500
8753 ARP ESSER Afterschool Programs	15,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,192,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,925,000

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,457,888	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,755</u>	
Total Approx. Tax Revenue:	\$6,246,643	
Approx. Tax Levy for Tax Rate Calculation:	\$7,325,148	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$55,881,494	\$55,881,494
b. Real Estate Mills	134.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$388,384,275	\$388,384,275
d. Assessed Value	\$54,665,284	\$54,665,284
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$7,488,120	\$7,488,120
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$7,488,120	\$7,488,120
(f Total * g)		
i. Base Mills Subject to Index	134.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	83.50000%	83.50000%
k. Tax Levy Needed	\$7,325,148	\$7,325,148
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	134.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,325,148	\$7,325,148
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,536,393
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,457,888
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,457,888	
Amount of Tax Relief for Homestead Exclusions	<u>\$788,755</u>	
Total Approx. Tax Revenue:	\$6,246,643	
Approx. Tax Levy for Tax Rate Calculation:	\$7,325,148	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	142.4420	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,786,632	\$7,786,632
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	\$2,748.00	
Number of Homestead/Farmstead Properties	2142	2142
Median Assessed Value of Homestead Properties		\$8,750

Act 1 Index (current): 6.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,457,888
Amount of Tax Relief for Homestead Exclusions	<u>\$788,755</u>
Total Approx. Tax Revenue:	\$6,246,643
Approx. Tax Levy for Tax Rate Calculation:	\$7,325,148
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,755	Lowering RE Tax Rate	\$0	\$788,755
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$788,755

2023-2024 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 119351303 Carbondale Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 7/10/2023 8:17:08 AM				Page - 1 of 1				
CODE								
6111 <u>Current Real Estate Taxes</u>								
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills	
Lackawanna	54,665,284	134.0000	7,325,148			83.50000%		
Totals:	54,665,284		7,325,148	- 788,755	= 6,536,393	X 83.50000%	= 5,457,888	
				Rate	Estimated Revenue			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	5,000	5,000	
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	
Total Current Act 511 Taxes – Flat Rate Assessments						5,000	5,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	957,000	957,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000	
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						1,082,000	1,082,000	
Total Act 511, Current Taxes							1,087,000	
Act 511 Tax Limit -->				388,384,275	X	12	4,660,611	
				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>									
	Lackawanna	134.0000	134.0000	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate					6.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				

LEA : 119351303 Carbondale Area SD

Printed 7/10/2023 8:17:10 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,412,500
1200 Special Programs - Elementary / Secondary	7,503,500
1300 Vocational Education	683,000
1400 Other Instructional Programs - Elementary / Secondary	1,143,550
1800 Pre-Kindergarten	641,000
Total Instruction	\$20,383,550
2000 Support Services	
2100 Support Services - Students	969,600
2200 Support Services - Instructional Staff	708,750
2300 Support Services - Administration	1,436,500
2400 Support Services - Pupil Health	281,169
2500 Support Services - Business	407,500
2600 Operation and Maintenance of Plant Services	1,833,500
2700 Student Transportation Services	1,136,931
2900 Other Support Services	12,000
Total Support Services	\$6,785,950
3000 Operation of Non-Instructional Services	
3200 Student Activities	404,000
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$405,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,350,000
Total Other Expenditures and Financing Uses	\$2,350,000
Total Estimated Expenditures and Other Financing Uses	\$29,925,000

LEA : 119351303 Carbondale Area SD

Printed 7/10/2023 8:17:11 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,350,000
200 Personnel Services - Employee Benefits	3,450,000
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	30,000
500 Other Purchased Services	1,225,000
600 Supplies	190,000
700 Property	40,000
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$10,412,500
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,350,000
200 Personnel Services - Employee Benefits	1,875,000
300 Purchased Professional and Technical Services	435,000
400 Purchased Property Services	20,000
500 Other Purchased Services	2,725,000
600 Supplies	50,000
700 Property	46,000
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$7,503,500
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	165,000
200 Personnel Services - Employee Benefits	83,000
400 Purchased Property Services	430,000
600 Supplies	5,000
Total Vocational Education	\$683,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	700,000
200 Personnel Services - Employee Benefits	400,000
300 Purchased Professional and Technical Services	5,050
400 Purchased Property Services	5,500
500 Other Purchased Services	8,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$1,143,550
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	315,000
200 Personnel Services - Employee Benefits	270,000
500 Other Purchased Services	48,500
600 Supplies	7,500
Total Pre-Kindergarten	\$641,000
Total Instruction	\$20,383,550
2000 Support Services	
2100 <u>Support Services - Students</u>	

LEA : 119351303 Carbondale Area SD

Printed 7/10/2023 8:17:11 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	625,000
200 Personnel Services - Employee Benefits	315,000
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	1,000
600 Supplies	1,600
800 Other Objects	1,000
Total Support Services - Students	\$969,600
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	410,000
200 Personnel Services - Employee Benefits	285,000
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,750
500 Other Purchased Services	2,500
600 Supplies	7,000
Total Support Services - Instructional Staff	\$708,750
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	705,000
200 Personnel Services - Employee Benefits	460,000
300 Purchased Professional and Technical Services	217,000
400 Purchased Property Services	1,500
500 Other Purchased Services	31,000
600 Supplies	10,000
800 Other Objects	12,000
Total Support Services - Administration	\$1,436,500
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	167,000
200 Personnel Services - Employee Benefits	90,000
300 Purchased Professional and Technical Services	20,000
600 Supplies	4,169
Total Support Services - Pupil Health	\$281,169
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	215,000
200 Personnel Services - Employee Benefits	130,000
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	16,000
800 Other Objects	1,500
Total Support Services - Business	\$407,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	500,000
200 Personnel Services - Employee Benefits	430,000
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	500,000
500 Other Purchased Services	112,000
600 Supplies	200,000
700 Property	20,000

LEA : 119351303 Carbondale Area SD

Printed 7/10/2023 8:17:11 AM

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,833,500
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,136,931
Total Student Transportation Services	\$1,136,931
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$6,785,950
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	179,000
200 Personnel Services - Employee Benefits	80,000
500 Other Purchased Services	50,000
600 Supplies	95,000
Total Student Activities	\$404,000
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$405,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,350,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,350,000
Total Other Expenditures and Financing Uses	\$2,350,000
TOTAL EXPENDITURES	\$29,925,000

LEA : 119351303 Carbondale Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,000,000	2,125,000
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	\$2,000,000	\$2,125,000

<u>Long-Term Investments</u>	<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		

LEA : 119351303 Carbondale Area SD

Printed 7/10/2023 8:17:12 AM

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,000,000	\$2,125,000

LEA : 119351303 Carbondale Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	7,500,000	7,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	700,000	750,000
0550 Authority Lease Obligations	7,000,000	6,500,000
0560 Other Post-Employment Benefits (OPEB)	6,500,000	6,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$21,700,000	\$20,850,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$21,700,000	\$20,850,000

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$21,700,000	\$20,850,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,500,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,500,000