

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

06/20/23
Date

06/20/23
Date

06/20/23
Date

CHELSEY M HOLLOWAY

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carmichaels Area SD	COUNTY : Greene	AUN : 101301303
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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

x

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$22259933
Ending Unassigned Fund Balance	\$3622644
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.27%

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

Yes

No

x

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

SIGNATURE OF SUPERINTENDENT 	DATE 8.11.23
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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 : Carmichaels Area SD	County : Greene	AUN Number : 101301303
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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 5-22-23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>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.</p> <p>(A x B x TR) - C: \$528,500.86 C x 2%: \$10,852.58</p>	<p>The amount used for the Assessed Value Exclusion is the Revised Value after reallocating the balance of the parcels that fell below the Dollar Value of Initial Assessed Value Exclusion.</p>
8080	<p>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.</p>	<p>There is only one salary budgeted here. The other salary is grant funded but the associated benefits are budgeted here.</p>

ITEM	AMOUNTS
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	3,164,100
0850 Unassigned Fund Balance	1,020,300
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,184,400</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,569,376
7000 Revenue from State Sources	13,310,385
8000 Revenue from Federal Sources	2,818,416
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,698,177</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,882,577</u>

LEA : 101301303 Carmichaels Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,798,976
6113 Public Utility Realty Taxes	4,900
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	745,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	580,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	18,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	45,000
6940 Tuition from Patrons	1,500
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$5,569,376
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,940,000
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	1,117,180
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	510,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	542,629
7360 Safe Schools	230,202
7505 Ready to Learn Block Grant	234,124
7810 State Share of Social Security and Medicare Taxes	390,000
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$13,310,385
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	232,577
8514 Title I - Improving the Academic Achievement of the Disadvantaged	302,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,200

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 101301303 Carmichaels Area SD		
Printed 8/15/2023 3:04:38 PM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8516 Title III - Language Instruction for English Learners and Immigrant Students	24,000	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	337,999	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,840,320	
8751 ARP ESSER Learning Loss	18,820	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	16,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,500	
REVENUE FROM FEDERAL SOURCES	\$2,818,416	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,698,177	

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,798,976	
Amount of Tax Relief for Homestead Exclusions	<u>\$542,629</u>	
Total Approx. Tax Revenue:	\$4,341,605	
Approx. Tax Levy for Tax Rate Calculation:	\$4,763,713	
	Greene	Total

2022-23 Data		
a. Assessed Value	\$180,565,859	\$180,565,859
b. Real Estate Mills	26.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$270,876,901	\$270,876,901
d. Assessed Value	\$183,219,722	\$183,219,722
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$4,694,712	\$4,694,712
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$4,694,712	\$4,694,712
(f Total * g)		
i. Base Mills Subject to Index	26.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$4,763,713	\$4,763,713
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,763,713	\$4,763,713
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,221,084
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,798,976
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,798,976	
Amount of Tax Relief for Homestead Exclusions	<u>\$542,629</u>	
Total Approx. Tax Revenue:	\$4,341,605	
Approx. Tax Levy for Tax Rate Calculation:	\$4,763,713	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.5860	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,054,299	\$5,054,299
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	\$307.00	
Number of Homestead/Farmstead Properties	1770	1770
Median Assessed Value of Homestead Properties		\$48,340

Act 1 Index (current): 6.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,798,976
Amount of Tax Relief for Homestead Exclusions	<u>\$542,629</u>
Total Approx. Tax Revenue:	\$4,341,605
Approx. Tax Levy for Tax Rate Calculation:	\$4,763,713
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$542,629	Lowering RE Tax Rate	\$0	\$542,629
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$542,629

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101301303 Carmichaels Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 8/15/2023 3:04:41 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
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
Greene	183,219,722	26.0000	4,763,713			90.00000%	
Totals:	183,219,722		4,763,713	- 542,629 =	4,221,084 X	90.00000% =	3,798,976
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			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	13,000	13,000
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						13,000	13,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	655,000	655,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000
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						745,000	745,000
Total Act 511, Current Taxes							758,000
				Act 511 Tax Limit -->	270,876,901 X	12	3,250,523
					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> Greene <u>Current Act 511 Taxes – Flat Rate Assessments</u>	26.0000	26.0000	0.00%	Yes	6.1%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,561,150
1200 Special Programs - Elementary / Secondary	2,975,898
1300 Vocational Education	811,171
1400 Other Instructional Programs - Elementary / Secondary	317,915
1800 Pre-Kindergarten	128,428
Total Instruction	\$12,794,562
2000 Support Services	
2100 Support Services - Students	485,240
2200 Support Services - Instructional Staff	483,187
2300 Support Services - Administration	1,473,729
2400 Support Services - Pupil Health	96,212
2500 Support Services - Business	264,675
2600 Operation and Maintenance of Plant Services	2,229,765
2700 Student Transportation Services	1,322,109
2800 Support Services - Central	768,296
2900 Other Support Services	12,500
Total Support Services	\$7,135,713
3000 Operation of Non-Instructional Services	
3200 Student Activities	599,872
3300 Community Services	72,986
3400 Scholarships and Awards	40,000
Total Operation of Non-Instructional Services	\$712,858
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,616,800
Total Other Expenditures and Financing Uses	\$1,616,800
Total Estimated Expenditures and Other Financing Uses	\$22,259,933

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,301,527
200 Personnel Services - Employee Benefits		3,193,222
300 Purchased Professional and Technical Services		61,000
400 Purchased Property Services		4,200
500 Other Purchased Services		437,600
600 Supplies		563,601
Total Regular Programs - Elementary / Secondary		\$8,561,150
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,148,087
200 Personnel Services - Employee Benefits		803,661
300 Purchased Professional and Technical Services		690,000
500 Other Purchased Services		319,500
600 Supplies		13,500
800 Other Objects		1,150
Total Special Programs - Elementary / Secondary		\$2,975,898
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		76,984
200 Personnel Services - Employee Benefits		32,187
500 Other Purchased Services		700,000
600 Supplies		2,000
Total Vocational Education		\$811,171
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		117,426
200 Personnel Services - Employee Benefits		51,251
300 Purchased Professional and Technical Services		40,000
500 Other Purchased Services		70,000
600 Supplies		39,238
Total Other Instructional Programs - Elementary / Secondary		\$317,915
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		80,428
200 Personnel Services - Employee Benefits		45,000
600 Supplies		3,000
Total Pre-Kindergarten		\$128,428
Total Instruction		\$12,794,562
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		270,978
200 Personnel Services - Employee Benefits		140,862
300 Purchased Professional and Technical Services		55,000
500 Other Purchased Services		2,400
600 Supplies		15,000
800 Other Objects		1,000

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Description	Amount
Total Support Services - Students	\$485,240
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	299,158
200 Personnel Services - Employee Benefits	149,579
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	1,000
600 Supplies	16,950
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$483,187
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	722,944
200 Personnel Services - Employee Benefits	573,935
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	300
500 Other Purchased Services	10,900
600 Supplies	54,500
700 Property	8,000
800 Other Objects	9,150
Total Support Services - Administration	\$1,473,729
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	60,408
200 Personnel Services - Employee Benefits	30,204
600 Supplies	5,600
Total Support Services - Pupil Health	\$96,212
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	126,250
200 Personnel Services - Employee Benefits	91,925
500 Other Purchased Services	2,000
600 Supplies	42,000
700 Property	2,000
800 Other Objects	500
Total Support Services - Business	\$264,675
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	898,208
200 Personnel Services - Employee Benefits	538,925
400 Purchased Property Services	154,050
500 Other Purchased Services	429,500
600 Supplies	208,182
800 Other Objects	900
Total Operation and Maintenance of Plant Services	\$2,229,765
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	87,941
200 Personnel Services - Employee Benefits	48,168
400 Purchased Property Services	10,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,156,000
600 Supplies	20,000
Total Student Transportation Services	\$1,322,109
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	259,302
200 Personnel Services - Employee Benefits	63,244
400 Purchased Property Services	10,000
600 Supplies	235,000
700 Property	180,000
800 Other Objects	20,750
Total Support Services - Central	\$768,296
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,500
Total Other Support Services	\$12,500
Total Support Services	\$7,135,713
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	275,000
200 Personnel Services - Employee Benefits	132,872
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	23,500
500 Other Purchased Services	30,000
600 Supplies	98,000
800 Other Objects	8,500
Total Student Activities	\$599,872
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	42,163
200 Personnel Services - Employee Benefits	15,823
800 Other Objects	15,000
Total Community Services	\$72,986
3400 <u>Scholarships and Awards</u>	
800 Other Objects	40,000
Total Scholarships and Awards	\$40,000
Total Operation of Non-Instructional Services	\$712,858
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	695,800
900 Other Uses of Funds	921,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,616,800
Total Other Expenditures and Financing Uses	\$1,616,800
TOTAL EXPENDITURES	\$22,259,933

LEA : 101301303 Carmichaels Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,000,000	4,000,000
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	\$5,000,000	\$4,000,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,000,000	2,000,000
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		

LEA : 101301303 Carmichaels Area SD

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,000,000	\$2,000,000
TOTAL CASH AND INVESTMENTS	\$7,000,000	\$6,000,000

LEA : 101301303 Carmichaels Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	32,005,047	27,978,365
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 General Fund	\$32,005,047	\$27,978,365
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	\$32,005,047	\$27,978,365

<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	\$32,005,047	\$27,978,365

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,622,644
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,622,644
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,622,644