

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

Michelle Goehring

(724)253-3255

Extn :1227

Contact Person

Telephone

Extension

mgoehring@cpanthers.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$10667045
Ending Unassigned Fund Balance	\$947988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.88%

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 : Commodore Perry SD	County : Mercer	AUN Number : 104431304
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To be used for unexpected expenses.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for future budgets.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To be used for future retirement benefits. To be used for future budgets.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	To be used to balance the 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	3,150,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	1,794,016
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,728,577</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,791,199
7000 Revenue from State Sources	6,371,737
8000 Revenue from Federal Sources	633,081
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$9,796,017</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$15,524,594</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,008,749
6113 Public Utility Realty Taxes	2,300
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	24,850
6150 Current Act 511 Taxes - Proportional Assessments	410,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	99,000
6990 Refunds and Other Miscellaneous Revenue	2,000

REVENUE FROM LOCAL SOURCES \$2,791,199

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,093,963
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	454,312
7311 Pupil Transportation Subsidy	490,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	227,497
7501 PA Accountability Grants	100,565
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	775,000

REVENUE FROM STATE SOURCES \$6,371,737

REVENUE FROM FEDERAL SOURCES

8512 IDEA, Part B	64,081
8513 IDEA, Section 619	17,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	26,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	280,000
8751 ARP ESSER Learning Loss	8,000
8752 ARP ESSER Summer Programs	4,000

Amount

REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	4,000
8754 ARP ESSER Homeless Children and Youth Funds	2,000
REVENUE FROM FEDERAL SOURCES	\$633,081
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	9,796,017

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,008,749
Amount of Tax Relief for Homestead Exclusions	<u>\$227,497</u>
Total Approx. Tax Revenue:	\$2,236,246
Approx. Tax Levy for Tax Rate Calculation:	\$2,365,711

Mercer

Total

2022-23 Data		
a. Assessed Value	\$42,274,150	\$42,274,150
b. Real Estate Mills	57.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$190,355,155	\$190,355,155
d. Assessed Value	\$40,096,800	\$40,096,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,409,627	\$2,409,627
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,409,627	\$2,409,627
(f Total * g)		
i. Base Mills Subject to Index	60.0952	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.94520%	93.94520%
k. Tax Levy Needed	\$2,365,711	\$2,365,711
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	59.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,365,711	\$2,365,711
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,138,214
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,008,749
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,008,749

Amount of Tax Relief for Homestead Exclusions

\$227,497

Total Approx. Tax Revenue:

\$2,236,246

Approx. Tax Levy for Tax Rate Calculation:

\$2,365,711

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	62.9196	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$2,522,875	\$2,522,875
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,157.00	
Number of Homestead/Farmstead Properties	1229	1229
Median Assessed Value of Homestead Properties		\$16,875

Act 1 Index (current): 5.7% | Act 1 Index (prior): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,008,749
Amount of Tax Relief for Homestead Exclusions	<u>\$227,497</u>
Total Approx. Tax Revenue:	\$2,236,246
Approx. Tax Levy for Tax Rate Calculation:	\$2,365,711

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$227,497	Lowering RE Tax Rate	\$0	\$227,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$227,497

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>
Mercer	40,096,800	59.0000	2,365,711			93.94520%	
Totals:	40,096,800		2,365,711	- 227,497	= 2,138,214	X 93.94520%	= 2,008,749

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,500
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	\$5.00	\$0.00	14,350
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,500
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 24,850 24,850

	<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%	410,000	410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 410,000 410,000

Total Act 511, Current Taxes 434,850

Act 511 Tax Limit -->	190,355,155	X	12	2,284,262
	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> Mercer	60.0952	59.0000	-1.81%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,438,460
1200 Special Programs - Elementary / Secondary	1,180,696
1300 Vocational Education	649,824
1400 Other Instructional Programs - Elementary / Secondary	32,436
Total Instruction	\$6,301,416
2000 Support Services	
2100 Support Services - Students	250,977
2200 Support Services - Instructional Staff	306,410
2300 Support Services - Administration	1,061,998
2400 Support Services - Pupil Health	121,853
2500 Support Services - Business	7,500
2600 Operation and Maintenance of Plant Services	1,143,176
2700 Student Transportation Services	757,000
2900 Other Support Services	6,000
Total Support Services	\$3,654,914
3000 Operation of Non-Instructional Services	
3200 Student Activities	268,715
Total Operation of Non-Instructional Services	\$268,715
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	57,000
5900 Budgetary Reserve	385,000
Total Other Expenditures and Financing Uses	\$442,000
Total Estimated Expenditures and Other Financing Uses	\$10,667,045

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,506,731
200 Personnel Services - Employee Benefits	1,639,729
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	16,700
500 Other Purchased Services	153,000
600 Supplies	97,000
700 Property	3,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,438,460
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	538,827
200 Personnel Services - Employee Benefits	382,369
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	147,000
600 Supplies	9,000
700 Property	1,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$1,180,696
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	216,584
200 Personnel Services - Employee Benefits	118,240
400 Purchased Property Services	2,000
500 Other Purchased Services	288,000
600 Supplies	20,000
700 Property	5,000
Total Vocational Education	\$649,824
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,348
200 Personnel Services - Employee Benefits	8,588
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$32,436
Total Instruction	\$6,301,416
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	146,597
200 Personnel Services - Employee Benefits	99,780
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	200
600 Supplies	1,900
Total Support Services - Students	\$250,977
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	88,753

2023-2024 Final General Fund Budget

LEA : 104431304 Commodore Perry SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	54,557
300 Purchased Professional and Technical Services	91,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	64,200
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$306,410
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	610,815
200 Personnel Services - Employee Benefits	360,008
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	17,900
600 Supplies	6,000
800 Other Objects	10,275
Total Support Services - Administration	\$1,061,998
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	50,476
200 Personnel Services - Employee Benefits	39,097
300 Purchased Professional and Technical Services	24,480
500 Other Purchased Services	500
600 Supplies	4,300
700 Property	3,000
Total Support Services - Pupil Health	\$121,853
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	1,500
Total Support Services - Business	\$7,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	109,198
200 Personnel Services - Employee Benefits	45,338
400 Purchased Property Services	712,440
500 Other Purchased Services	76,200
600 Supplies	190,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,143,176
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	757,000
Total Student Transportation Services	\$757,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$3,654,914
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 Student Activities	
100 Personnel Services - Salaries	95,334
200 Personnel Services - Employee Benefits	29,701
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	49,080
600 Supplies	35,900
800 Other Objects	4,000
Total Student Activities	\$268,715
Total Operation of Non-Instructional Services	\$268,715
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	57,000
Total Interfund Transfers - Out	\$57,000
5900 Budgetary Reserve	
800 Other Objects	385,000
Total Budgetary Reserve	\$385,000
Total Other Expenditures and Financing Uses	\$442,000
TOTAL EXPENDITURES	\$10,667,045

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	2,415,731	1,544,825
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	162,611	
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	\$2,578,342	\$1,544,825
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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	\$2,578,342	\$1,544,825
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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	238,433	211,866
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	\$238,433	\$211,866
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

\$238,433

\$211,866

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	\$238,433	\$211,866
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,125,235
0840 Assigned Fund Balance	784,326
0850 Unassigned Fund Balance	947,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,857,549
5900 Budgetary Reserve	385,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,242,549