

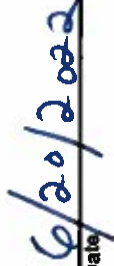
FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

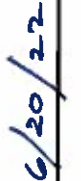
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

Date 6/20/2022

Secretary of the Board - Original Signature Required

Date 6/20/22

Chief School Administrator - Original Signature Required

Date 6/20/22

Dennis D Dydiw

Extn :108

Contact Person

Telephone

(724)746-1400

Extension

dennis.dydiw@chartiers-houstonsd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers-Houston SD	COUNTY : Washington	AUN : 101631903
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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 2022-2023 (compared to 2021-2022) ?

Yes ☐
No ☒

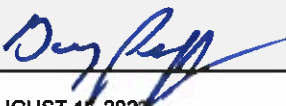
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$22060676
Ending Unassigned Fund Balance	\$1700000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.70%

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 6/20/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Charlottesville-Houston SD	County : Washington	AUN Number : 101631903
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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 4/20/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for anticipated transfers to capital projections for emergency repairs.
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.	Funds made available for unforeseen expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds will be for capital projects, OPEB future costs, Health Insurance increases, and PSERS increases.

<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	6,503,308	
0850 Unassigned Fund Balance	1,550,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,053,308</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,401,637	
7000 Revenue from State Sources	8,547,132	
8000 Revenue from Federal Sources	447,199	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,395,968</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$30,449,276</u>

LEA : 101631903 Chartiers-Houston SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,380,861
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	20,000
6150 Current Act 511 Taxes - Proportional Assessments	1,359,776
6400 Delinquencies on Taxes Levied / Assessed by the LEA	481,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	25,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	105,000
REVENUE FROM LOCAL SOURCES	\$13,401,637
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,087,806
7112 Basic Education Funding-Social Security	393,712
7271 Special Education funds for School-Aged Pupils	755,522
7311 Pupil Transportation Subsidy	267,084
7312 Nonpublic and Charter School Pupil Transportation Subsidy	19,370
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,794
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,500
7340 State Property Tax Reduction Allocation	393,692
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	178,652
7820 State Share of Retirement Contributions	1,120,000
REVENUE FROM STATE SOURCES	\$8,547,132
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	175,753
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,956
8517 NCLB, Title IV - 21St Century Schools	11,727
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	145,245
8751 ARP ESSER Learning Loss	63,227
8752 ARP ESSER Summer Programs	10,146
8753 ARP ESSER Afterschool Programs	10,145
REVENUE FROM FEDERAL SOURCES	\$447,199
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,395,968

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,380,861	
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>	
Total Approx. Tax Revenue:	\$11,774,553	
Approx. Tax Levy for Tax Rate Calculation:	\$12,248,756	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$848,346,219	\$848,346,219
b. Real Estate Mills	13.4710	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$707,775,370	\$707,775,370
d. Assessed Value	\$909,268,509	\$909,268,509
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,428,072	\$11,428,072
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,428,072	\$11,428,072
(f Total * g)		
i. Base Mills Subject to Index	13.4710	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$12,248,756	\$12,248,756
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.4710	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,248,756	\$12,248,756
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,855,064
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,380,861
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,380,861	
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>	
Total Approx. Tax Revenue:	\$11,774,553	
Approx. Tax Levy for Tax Rate Calculation:	\$12,248,756	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.0367	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,763,129	\$12,763,129
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	\$12,336.00	
Number of Homestead/Farmstead Properties	2369	2369
Median Assessed Value of Homestead Properties		\$152,800

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,380,861
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>
Total Approx. Tax Revenue:	\$11,774,553
Approx. Tax Levy for Tax Rate Calculation:	\$12,248,756
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$393,692	Lowering RE Tax Rate	\$0	\$393,692
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$393,692

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Washington	909,268,509	13.4710	12,248,756				96.00000%		
Totals:	909,268,509		12,248,756	-	393,692	=	11,855,064	X	96.00000% = 11,380,861
				<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>		<u>Estimated Revenue</u>
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		20,000		20,000
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							20,000		20,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		1,002,240		1,002,240
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		357,536		357,536
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							1,359,776		1,359,776
Total Act 511, Current Taxes									1,379,776
Act 511 Tax Limit -->					707,775,370	X	12		8,493,304
					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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Washington	13.4710	13.4710	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,949,091
1200 Special Programs - Elementary / Secondary	2,129,383
1300 Vocational Education	747,408
1400 Other Instructional Programs - Elementary / Secondary	30,943
1500 Nonpublic School Programs	13,210
Total Instruction	\$11,870,035
2000 Support Services	
2100 Support Services - Students	596,931
2200 Support Services - Instructional Staff	464,085
2300 Support Services - Administration	1,641,923
2400 Support Services - Pupil Health	188,898
2500 Support Services - Business	408,052
2600 Operation and Maintenance of Plant Services	2,492,535
2700 Student Transportation Services	1,157,500
2800 Support Services - Central	175,839
Total Support Services	\$7,125,763
3000 Operation of Non-Instructional Services	
3200 Student Activities	588,453
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$600,453
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,914,425
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$2,464,425
Total Estimated Expenditures and Other Financing Uses	\$22,060,676

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,881,856
200 Personnel Services - Employee Benefits	3,511,251
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	57,856
500 Other Purchased Services	346,128
600 Supplies	140,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$8,949,091
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	884,156
200 Personnel Services - Employee Benefits	674,660
300 Purchased Professional and Technical Services	220,000
500 Other Purchased Services	341,267
600 Supplies	9,300
Total Special Programs - Elementary / Secondary	\$2,129,383
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	227,830
200 Personnel Services - Employee Benefits	168,578
500 Other Purchased Services	345,000
600 Supplies	6,000
Total Vocational Education	\$747,408
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,443
300 Purchased Professional and Technical Services	2,500
Total Other Instructional Programs - Elementary / Secondary	\$30,943
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,210
Total Nonpublic School Programs	\$13,210
Total Instruction	\$11,870,035
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	310,062
200 Personnel Services - Employee Benefits	214,772
300 Purchased Professional and Technical Services	67,097
600 Supplies	3,000
800 Other Objects	2,000
Total Support Services - Students	\$596,931
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	92,609
200 Personnel Services - Employee Benefits	47,821

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,655
500 Other Purchased Services	50,863
600 Supplies	245,137
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$464,085
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	857,659
200 Personnel Services - Employee Benefits	585,691
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	31,904
500 Other Purchased Services	68,669
600 Supplies	13,500
700 Property	5,000
800 Other Objects	11,500
Total Support Services - Administration	\$1,641,923
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	109,746
200 Personnel Services - Employee Benefits	70,734
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	418
600 Supplies	3,000
Total Support Services - Pupil Health	\$188,898
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	189,492
200 Personnel Services - Employee Benefits	141,448
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	7,976
500 Other Purchased Services	10,250
600 Supplies	2,886
800 Other Objects	1,000
Total Support Services - Business	\$408,052
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	786,065
200 Personnel Services - Employee Benefits	498,948
300 Purchased Professional and Technical Services	312,500
400 Purchased Property Services	175,985
500 Other Purchased Services	87,955
600 Supplies	558,850
700 Property	71,832
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$2,492,535
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,150,000
600 Supplies	7,500
Total Student Transportation Services	\$1,157,500

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	78,894
200 Personnel Services - Employee Benefits	57,056
300 Purchased Professional and Technical Services	39,889
Total Support Services - Central	\$175,839
Total Support Services	\$7,125,763
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	225,707
200 Personnel Services - Employee Benefits	96,571
300 Purchased Professional and Technical Services	65,950
400 Purchased Property Services	18,500
500 Other Purchased Services	72,225
600 Supplies	70,000
700 Property	23,000
800 Other Objects	16,500
Total Student Activities	\$588,453
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$600,453
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	629,425
900 Other Uses of Funds	1,285,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,914,425
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$2,464,425
TOTAL EXPENDITURES	\$22,060,676

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,511,181	7,770,292
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	403,761	405,761
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	749,337	732,337
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	17,012	17,262
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	64,463	64,863
Other Agency Fund	20,698	20,998
Permanent Fund		
Total Cash and Short-Term Investments	\$8,766,452	\$9,011,513

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$8,766,452	\$9,011,513

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	19,440,000	18,155,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$19,440,000	\$18,155,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 101631903 Chartiers-Houston SD			
Printed 6/21/2022 9:35:08 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase 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	\$19,440,000	\$18,155,000	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,946,721	1,909,425
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	\$1,946,721	\$1,909,425
TOTAL INDEBTEDNESS	\$21,386,721	\$20,064,425

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,688,600
0850 Unassigned Fund Balance	1,700,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,388,600
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,738,600