

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Patricia W Connolly

Contact Person

pconnolly@cvsd.net

Email Address

Date

6/27/23

Date

6/27/23

Date

6/27/23

(412)429-2204 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Chartiers Valley SD	COUNTY : Allegheny	AUN : 103021752
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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%

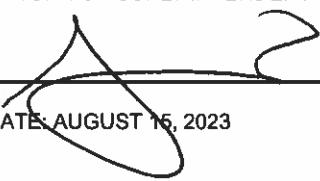
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes ☒ No ☐

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

Total Budgeted Expenditures	\$76501386
Ending Unassigned Fund Balance	\$5007510
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.54%

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 6/30/2023
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DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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President of the Board - Original Signature Required

Date

6/27/23



Secretary of the Board - Original Signature Required

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6/27/23



Chief School Administrator - Original Signature Required

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6/27/23

Patricia W Connolly

(412)429-2204

Extn :

Contact Person

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<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 projected ending fund balance represents funds available for unforeseen increases in expenditures or revenue shortfalls.

<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	1,024,239	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,687,618	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,080,403	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,768,021</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	56,044,310	
7000 Revenue from State Sources	17,820,663	
8000 Revenue from Federal Sources	1,115,390	
9000 Other Financing Sources	760,512	
Total Estimated Revenues And Other Financing Sources		<u>\$75,740,875</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$81,508,896</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,245,090
6112 Interim Real Estate Taxes	176,215
6113 Public Utility Realty Taxes	46,957
6114 Payments in Lieu of Current Taxes - State / Local	90,100
6140 Current Act 511 Taxes - Flat Rate Assessments	85,752
6150 Current Act 511 Taxes - Proportional Assessments	6,846,350
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,276,088
6500 Earnings on Investments	7,000
6700 Revenues from LEA Activities	63,633
6800 Revenues from Intermediary Sources / Pass-Through Funds	457,125
6910 Rentals	9,998
6920 Contributions and Donations from Private Sources	20,002
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$56,044,310
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,979,272
7112 Basic Education Funding-Social Security	1,329,440
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,760,281
7311 Pupil Transportation Subsidy	725,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,240
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	499,566
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,055
7340 State Property Tax Reduction Allocation	1,146,371
7505 Ready to Learn Block Grant	303,975
7820 State Share of Retirement Contributions	5,878,463
REVENUE FROM STATE SOURCES	\$17,820,663
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	480,908
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	81,615
8516 Title III - Language Instruction for English Learners and Immigrant Students	32,964
8517 Title IV - 21st Century Schools	30,145

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 103021752 Chartiers Valley SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	44,075	
8749 Other CARES Act Funding	150,681	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	295,002	
REVENUE FROM FEDERAL SOURCES	\$1,115,390	
OTHER FINANCING SOURCES		
9320 Special Revenue Fund Transfers	760,512	
OTHER FINANCING SOURCES	\$760,512	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	75,740,875	

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,245,090	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,146,371</u>	
Total Approx. Tax Revenue:	\$47,391,461	
Approx. Tax Levy for Tax Rate Calculation:	\$49,418,086	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,424,196,586	\$2,424,196,586
b. Real Estate Mills	19.3957	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,251,387,499	\$2,251,387,499
d. Assessed Value	\$2,447,542,510	\$2,447,542,510
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$47,018,990	\$47,018,990
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$47,018,990	\$47,018,990
(f Total * g)		
i. Base Mills Subject to Index	19.3957	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.80163%	95.80163%
k. Tax Levy Needed	\$49,418,086	\$49,418,086
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.1909	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,418,086	\$49,418,086
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,271,715
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,245,090
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,245,090	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,146,371</u>	
Total Approx. Tax Revenue:	\$47,391,461	
Approx. Tax Levy for Tax Rate Calculation:	\$49,418,086	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.1909	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,418,086	\$49,418,086
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	\$6,452.41	
Number of Homestead/Farmstead Properties	8799	8799
Median Assessed Value of Homestead Properties		\$133,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,245,090
Amount of Tax Relief for Homestead Exclusions	<u>\$1,146,371</u>
Total Approx. Tax Revenue:	\$47,391,461
Approx. Tax Levy for Tax Rate Calculation:	\$49,418,086
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,146,371	Lowering RE Tax Rate	\$0	\$1,146,371
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,146,371

<u>CODE</u>										
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>							
Allegheny	2,447,542,510	20.1909	49,418,086				95.80163%			
Totals:				2,447,542,510	49,418,086	-	1,146,371 =	48,271,715 X	95.80163% =	46,245,090
				<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		85,752		85,752	
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							85,752		85,752	
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%		5,442,614		5,442,614	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		889,633		889,633	
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			0.7500	0.0000		514,103		514,103	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0	
Total Current Act 511 Taxes – Proportional Assessments							6,846,350		6,846,350	
Total Act 511, Current Taxes									6,932,102	
Act 511 Tax Limit -->					2,251,387,499 X		12		27,016,650	
					Market Value		Mills		(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	19.3957	20.1909	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.1%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,274,989
1200 Special Programs - Elementary / Secondary	11,317,247
1300 Vocational Education	956,263
Total Instruction	\$48,548,499
2000 Support Services	
2100 Support Services - Students	1,596,797
2200 Support Services - Instructional Staff	1,929,096
2300 Support Services - Administration	4,111,211
2400 Support Services - Pupil Health	688,148
2500 Support Services - Business	1,154,176
2600 Operation and Maintenance of Plant Services	6,066,336
2700 Student Transportation Services	4,698,050
2800 Support Services - Central	118,347
2900 Other Support Services	667,259
Total Support Services	\$21,029,420
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,521,700
3300 Community Services	11,500
Total Operation of Non-Instructional Services	\$1,533,200
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,390,267
Total Other Expenditures and Financing Uses	\$5,390,267
Total Estimated Expenditures and Other Financing Uses	\$76,501,386

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,999,700
200 Personnel Services - Employee Benefits	13,425,294
300 Purchased Professional and Technical Services	458,649
400 Purchased Property Services	13,020
500 Other Purchased Services	885,048
600 Supplies	418,160
700 Property	50,473
800 Other Objects	24,645
Total Regular Programs - Elementary / Secondary	\$36,274,989
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,759,049
200 Personnel Services - Employee Benefits	3,369,524
300 Purchased Professional and Technical Services	1,177,005
500 Other Purchased Services	2,954,682
600 Supplies	54,487
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$11,317,247
1300 <u>Vocational Education</u>	
500 Other Purchased Services	956,263
Total Vocational Education	\$956,263
Total Instruction	\$48,548,499
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	881,195
200 Personnel Services - Employee Benefits	680,770
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	2,900
600 Supplies	22,017
800 Other Objects	415
Total Support Services - Students	\$1,596,797
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	679,572
200 Personnel Services - Employee Benefits	423,594
300 Purchased Professional and Technical Services	92,305
500 Other Purchased Services	39,250
600 Supplies	188,475
700 Property	479,200
800 Other Objects	26,700
Total Support Services - Instructional Staff	\$1,929,096
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,087,051
200 Personnel Services - Employee Benefits	1,492,883

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	309,000
500	Other Purchased Services	92,286
600	Supplies	47,966
800	Other Objects	82,025
Total Support Services - Administration		\$4,111,211
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	384,705
200	Personnel Services - Employee Benefits	291,293
300	Purchased Professional and Technical Services	750
400	Purchased Property Services	600
600	Supplies	10,800
Total Support Services - Pupil Health		\$688,148
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	348,532
200	Personnel Services - Employee Benefits	254,953
300	Purchased Professional and Technical Services	158,940
400	Purchased Property Services	1,000
500	Other Purchased Services	3,600
600	Supplies	384,976
800	Other Objects	2,175
Total Support Services - Business		\$1,154,176
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,466,123
200	Personnel Services - Employee Benefits	1,658,499
300	Purchased Professional and Technical Services	285,576
400	Purchased Property Services	347,842
500	Other Purchased Services	115,721
600	Supplies	1,181,800
800	Other Objects	10,775
Total Operation and Maintenance of Plant Services		\$6,066,336
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	2,237,464
200	Personnel Services - Employee Benefits	1,080,966
300	Purchased Professional and Technical Services	8,259
400	Purchased Property Services	55,871
500	Other Purchased Services	894,413
600	Supplies	419,902
800	Other Objects	1,175
Total Student Transportation Services		\$4,698,050
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	62,730
200	Personnel Services - Employee Benefits	51,698
500	Other Purchased Services	1,554
600	Supplies	1,300
800	Other Objects	1,065

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$118,347
2900 <u>Other Support Services</u>	
500 Other Purchased Services	67,259
800 Other Objects	600,000
Total Other Support Services	\$667,259
Total Support Services	\$21,029,420
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	850,470
200 Personnel Services - Employee Benefits	364,435
300 Purchased Professional and Technical Services	151,000
400 Purchased Property Services	14,000
500 Other Purchased Services	5,000
600 Supplies	118,950
800 Other Objects	17,845
Total Student Activities	\$1,521,700
3300 <u>Community Services</u>	
500 Other Purchased Services	11,500
Total Community Services	\$11,500
Total Operation of Non-Instructional Services	\$1,533,200
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,047,255
900 Other Uses of Funds	2,343,012
Total Debt Service / Other Expenditures and Financing Uses	\$5,390,267
Total Other Expenditures and Financing Uses	\$5,390,267
TOTAL EXPENDITURES	\$76,501,386

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,801,575	11,801,575
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	368,106	250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	325,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,469,681	\$12,426,575

<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		

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<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	\$12,469,681	\$12,426,575

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

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	145,091,087	139,345,417
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	\$145,091,087	\$139,345,417
TOTAL INDEBTEDNESS	\$145,091,087	\$139,345,417

Account Description	Amounts
0810 Nonspendable Fund Balance	1,024,239
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,007,510
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,007,510
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,031,749