

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature RequiredDate 6/19/23

Secretary of the Board - Original Signature RequiredDate 6/19/23

Chief School Administrator - Original Signature RequiredDate 6/19/23

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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 : 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 2023-2024 (compared to 2022-2023)?

Yes

No

☒

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

Total Budgeted Expenditures	\$25612178
Ending Unassigned Fund Balance	\$1186329
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.63%

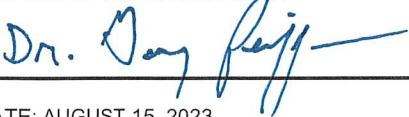
The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

☒

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/10/23
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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 : Chartiers-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 5/15/2023
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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.	Amount reserved is an immaterial amount at less than 1% of the total budget and is for emergency use.
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, prior to real estate tax and state subsidy revenues being received.
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 are reserved for OPEB liability, health insurance and PSERS increases, and technology.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	45,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,370,300	
0850 Unassigned Fund Balance	1,215,900	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,586,200</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	14,505,950	
7000 Revenue from State Sources	8,921,521	
8000 Revenue from Federal Sources	255,136	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,682,607</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,268,807</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,479,100
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	37,500
6150 Current Act 511 Taxes - Proportional Assessments	1,832,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,300
6500 Earnings on Investments	227,600
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	220,650
6910 Rentals	68,000
6990 Refunds and Other Miscellaneous Revenue	35,800
REVENUE FROM LOCAL SOURCES	\$14,505,950
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,195,861
7112 Basic Education Funding-Social Security	318,300
7271 Special Education funds for School-Aged Pupils	777,066
7311 Pupil Transportation Subsidy	281,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,100
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	287,850
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	1,421,000
REVENUE FROM STATE SOURCES	\$8,921,521
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	186,775
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,625
8517 Title IV - 21st Century Schools	12,736
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$255,136
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,682,607

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,479,100	
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>	
Total Approx. Tax Revenue:	\$11,872,792	
Approx. Tax Levy for Tax Rate Calculation:	\$12,670,804	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$909,268,509	\$909,268,509
b. Real Estate Mills	13.4710	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$754,800,838	\$754,800,838
d. Assessed Value	\$940,598,600	\$940,598,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,248,756	\$12,248,756
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,248,756	\$12,248,756
(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	93.50000%	93.50000%
k. Tax Levy Needed	\$12,670,804	\$12,670,804
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.4710	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,670,804	\$12,670,804
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,277,112
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,479,100
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,479,100	
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>	
Total Approx. Tax Revenue:	\$11,872,792	
Approx. Tax Levy for Tax Rate Calculation:	\$12,670,804	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.1445	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,304,297	\$13,304,297
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	\$12,690.00	
Number of Homestead/Farmstead Properties	2303	2303
Median Assessed Value of Homestead Properties		\$167,912

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,479,100
Amount of Tax Relief for Homestead Exclusions	<u>\$393,692</u>
Total Approx. Tax Revenue:	\$11,872,792
Approx. Tax Levy for Tax Rate Calculation:	\$12,670,804
	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	940,598,600	13.4710	12,670,804				93.50000%			
Totals:				940,598,600	12,670,804	-	393,692	=	12,277,112 X	93.50000% = 11,479,100
				<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		39,000		37,500	
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							39,000		37,500	
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%		1,830,000		1,640,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		235,000		192,500	
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							2,065,000		1,832,500	
Total Act 511, Current Taxes									1,870,000	
Act 511 Tax Limit -->					754,800,838	X	12		9,057,610	
					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>									
	Washington	13.4710	13.4710	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,965,009
1200 Special Programs - Elementary / Secondary	2,560,195
1300 Vocational Education	831,747
1400 Other Instructional Programs - Elementary / Secondary	30,943
Total Instruction	\$13,387,894
2000 Support Services	
2100 Support Services - Students	693,331
2200 Support Services - Instructional Staff	258,436
2300 Support Services - Administration	1,618,788
2400 Support Services - Pupil Health	224,226
2500 Support Services - Business	407,199
2600 Operation and Maintenance of Plant Services	2,705,959
2700 Student Transportation Services	1,231,140
2800 Support Services - Central	383,370
2900 Other Support Services	17,250
Total Support Services	\$7,539,699
3000 Operation of Non-Instructional Services	
3200 Student Activities	621,697
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$633,697
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,900,888
5200 Interfund Transfers - Out	2,000,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$4,050,888
Total Estimated Expenditures and Other Financing Uses	\$25,612,178

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,231,759
200 Personnel Services - Employee Benefits	3,878,594
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	57,856
500 Other Purchased Services	603,400
600 Supplies	181,400
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$9,965,009
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	802,653
200 Personnel Services - Employee Benefits	658,092
300 Purchased Professional and Technical Services	714,100
500 Other Purchased Services	366,200
600 Supplies	19,150
Total Special Programs - Elementary / Secondary	\$2,560,195
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	232,780
200 Personnel Services - Employee Benefits	178,738
500 Other Purchased Services	392,229
600 Supplies	28,000
Total Vocational Education	\$831,747
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
Total Instruction	\$13,387,894
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	367,006
200 Personnel Services - Employee Benefits	271,325
300 Purchased Professional and Technical Services	38,450
500 Other Purchased Services	5,300
600 Supplies	9,250
800 Other Objects	2,000
Total Support Services - Students	\$693,331
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	94,409
200 Personnel Services - Employee Benefits	65,777
300 Purchased Professional and Technical Services	83,000
500 Other Purchased Services	1,000
600 Supplies	14,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	250
Total Support Services - Instructional Staff	\$258,436
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	852,622
200 Personnel Services - Employee Benefits	561,781
300 Purchased Professional and Technical Services	73,650
400 Purchased Property Services	35,325
500 Other Purchased Services	47,110
600 Supplies	28,000
700 Property	3,000
800 Other Objects	17,300
Total Support Services - Administration	\$1,618,788
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,764
200 Personnel Services - Employee Benefits	87,012
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	450
600 Supplies	10,000
Total Support Services - Pupil Health	\$224,226
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	213,256
200 Personnel Services - Employee Benefits	157,793
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	9,750
500 Other Purchased Services	13,700
600 Supplies	2,000
700 Property	1,500
800 Other Objects	4,200
Total Support Services - Business	\$407,199
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	778,634
200 Personnel Services - Employee Benefits	474,943
300 Purchased Professional and Technical Services	519,500
400 Purchased Property Services	270,350
500 Other Purchased Services	104,007
600 Supplies	513,325
700 Property	45,000
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,705,959
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,217,000
600 Supplies	14,140
Total Student Transportation Services	\$1,231,140
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	60,900
200 Personnel Services - Employee Benefits	53,970
300 Purchased Professional and Technical Services	141,500
500 Other Purchased Services	57,000
600 Supplies	70,000
Total Support Services - Central	\$383,370
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,250
Total Other Support Services	\$17,250
Total Support Services	\$7,539,699
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	214,899
200 Personnel Services - Employee Benefits	80,548
300 Purchased Professional and Technical Services	66,800
400 Purchased Property Services	33,400
500 Other Purchased Services	86,600
600 Supplies	116,450
700 Property	18,000
800 Other Objects	5,000
Total Student Activities	\$621,697
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$633,697
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	585,888
900 Other Uses of Funds	1,315,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,900,888
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,000,000
Total Interfund Transfers - Out	\$2,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$4,050,888
TOTAL EXPENDITURES	\$25,612,178

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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	7,770,292	8,265,000
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	405,761	1,540,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	732,337	712,250
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	17,262	17,480
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	64,863	64,800
Other Agency Fund	20,998	20,990
Permanent Fund		
Total Cash and Short-Term Investments	\$9,011,513	\$10,620,520

<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	\$9,011,513	\$10,620,520

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,155,000	16,795,000
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	\$18,155,000	\$16,795,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,155,000	\$16,795,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,909,425	1,900,600
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	\$1,909,425	\$1,900,600
TOTAL INDEBTEDNESS	\$20,064,425	\$18,695,600

Account Description	Amounts
0810 Nonspendable Fund Balance	45,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,470,300
0850 Unassigned Fund Balance	1,186,329
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,656,629
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,851,629