

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_____
Date_____
Secretary of the Board - Original Signature Required_____
Date

7/5/23

_____
Chief School Administrator - Original Signature Required_____
Date

7/5/2023

Dennis K Shaffer

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Extn :

Contact Person

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 : Chestnut Ridge SD	COUNTY : Bedford	AUN : 108051503
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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%

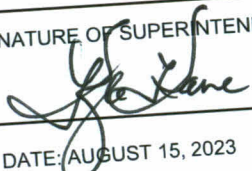
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes ☐ No ☒

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

Total Budgeted Expenditures	\$24160430
Ending Unassigned Fund Balance	\$769001
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.18%

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 7/7/2023
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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 : Chestnut Ridge SD	County : Bedford	AUN Number : 108051503
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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 <i>Willis S. Patel</i>	DATE <i>7/5/2023</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$569,995.00 C x 2%: \$11,399.90</p>	<p>This will be calculated for the final budget adopted by June 30th. I am unable to calculate as I am awaiting data from the assessment office of approved parcels for Homestead/Farmstead Calculation.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We keep money in reserve for unexpected purchase that occur during the school year.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>We keep money in reserve for unexpected purchase that occur during the school year.</p>

<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	8,276,375
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,765,860
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,042,235</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,750,848
7000 Revenue from State Sources	15,013,608
8000 Revenue from Federal Sources	399,115
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,163,571</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,205,806</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,245,341
6113 Public Utility Realty Taxes	6,300
6114 Payments in Lieu of Current Taxes - State / Local	8,140
6120 Current Per Capita Taxes, Section 679	33,200
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	1,190,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	400,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,114
6940 Tuition from Patrons	285,658
6990 Refunds and Other Miscellaneous Revenue	36,095
REVENUE FROM LOCAL SOURCES	\$7,750,848
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,790,535
7112 Basic Education Funding-Social Security	387,576
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	42,506
7271 Special Education funds for School-Aged Pupils	1,106,880
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	1,227,222
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	505,004
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,700
7340 State Property Tax Reduction Allocation	569,995
7505 Ready to Learn Block Grant	285,476
7820 State Share of Retirement Contributions	1,684,714
REVENUE FROM STATE SOURCES	\$15,013,608
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	324,192
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	47,136
8517 Title IV - 21st Century Schools	25,787
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$399,115
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,163,571

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,245,341	
Amount of Tax Relief for Homestead Exclusions	<u>\$569,995</u>	
Total Approx. Tax Revenue:	\$5,815,336	
Approx. Tax Levy for Tax Rate Calculation:	\$6,121,488	
	Bedford	Total

2022-23 Data		
a. Assessed Value	\$653,839,064	\$653,839,064
b. Real Estate Mills	9.1299	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$655,420,164	\$655,420,164
d. Assessed Value	\$654,137,946	\$654,137,946
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,969,485	\$5,969,485
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,969,485	\$5,969,485
(f Total * g)		
i. Base Mills Subject to Index	9.1299	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.48523%	94.48523%
k. Tax Levy Needed	\$6,121,488	\$6,121,488
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	9.3581	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,121,488	\$6,121,488
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,551,493
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,245,341
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,245,341	
Amount of Tax Relief for Homestead Exclusions	<u>\$569,995</u>	
Total Approx. Tax Revenue:	\$5,815,336	
Approx. Tax Levy for Tax Rate Calculation:	\$6,121,488	
	Bedford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.6320	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,300,657	\$6,300,657
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$1

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,245,341
Amount of Tax Relief for Homestead Exclusions	<u>\$569,995</u>
Total Approx. Tax Revenue:	\$5,815,336
Approx. Tax Levy for Tax Rate Calculation:	\$6,121,488
	Bedford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$569,995	Lowering RE Tax Rate	\$0	\$569,995
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$569,995

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>						
Bedford	654,137,946	9.3581	6,121,488				94.48523%		
Totals:	654,137,946		6,121,488	-	569,995	=	5,551,493	X	94.48523% = 5,245,341
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					33,200
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			\$5.00	\$0.00		30,000		30,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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							30,000		30,000
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%		1,100,000		1,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		90,000		90,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							1,190,000		1,190,000
Total Act 511, Current Taxes									1,220,000
Act 511 Tax Limit -->					655,420,164	X	12		7,865,042
					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>									
	Bedford	9.1299	9.3581	2.50%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,631,009
1200 Special Programs - Elementary / Secondary	2,785,493
1300 Vocational Education	1,008,778
1400 Other Instructional Programs - Elementary / Secondary	420,813
1800 Pre-Kindergarten	320,314
Total Instruction	\$14,166,407
2000 Support Services	
2100 Support Services - Students	636,849
2200 Support Services - Instructional Staff	725,343
2300 Support Services - Administration	1,642,435
2400 Support Services - Pupil Health	243,311
2500 Support Services - Business	527,257
2600 Operation and Maintenance of Plant Services	1,741,182
2700 Student Transportation Services	1,866,509
2800 Support Services - Central	272,325
2900 Other Support Services	5,649
Total Support Services	\$7,660,860
3000 Operation of Non-Instructional Services	
3200 Student Activities	346,473
Total Operation of Non-Instructional Services	\$346,473
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,986,690
Total Other Expenditures and Financing Uses	\$1,986,690
Total Estimated Expenditures and Other Financing Uses	\$24,160,430

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,586,969
200 Personnel Services - Employee Benefits	3,209,831
300 Purchased Professional and Technical Services	81,815
400 Purchased Property Services	26,790
500 Other Purchased Services	1,300,880
600 Supplies	298,268
700 Property	82,600
800 Other Objects	43,856
Total Regular Programs - Elementary / Secondary	\$9,631,009
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,254,310
200 Personnel Services - Employee Benefits	853,179
300 Purchased Professional and Technical Services	280,300
500 Other Purchased Services	376,115
600 Supplies	21,579
800 Other Objects	10
Total Special Programs - Elementary / Secondary	\$2,785,493
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	392,969
200 Personnel Services - Employee Benefits	297,310
500 Other Purchased Services	277,424
600 Supplies	20,886
700 Property	20,000
800 Other Objects	189
Total Vocational Education	\$1,008,778
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,210
200 Personnel Services - Employee Benefits	20,353
300 Purchased Professional and Technical Services	314,635
500 Other Purchased Services	45,915
600 Supplies	2,700
Total Other Instructional Programs - Elementary / Secondary	\$420,813
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	199,235
200 Personnel Services - Employee Benefits	121,079
Total Pre-Kindergarten	\$320,314
Total Instruction	\$14,166,407
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	353,776
200 Personnel Services - Employee Benefits	268,428
300 Purchased Professional and Technical Services	2,515

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,050
600 Supplies	10,720
800 Other Objects	360
Total Support Services - Students	\$636,849
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	390,192
200 Personnel Services - Employee Benefits	267,674
300 Purchased Professional and Technical Services	40,069
600 Supplies	22,083
700 Property	2,000
800 Other Objects	3,325
Total Support Services - Instructional Staff	\$725,343
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	836,767
200 Personnel Services - Employee Benefits	587,412
300 Purchased Professional and Technical Services	115,667
500 Other Purchased Services	15,950
600 Supplies	64,339
800 Other Objects	22,300
Total Support Services - Administration	\$1,642,435
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	130,646
200 Personnel Services - Employee Benefits	96,766
300 Purchased Professional and Technical Services	4,650
500 Other Purchased Services	675
600 Supplies	10,224
800 Other Objects	350
Total Support Services - Pupil Health	\$243,311
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	207,914
200 Personnel Services - Employee Benefits	185,085
300 Purchased Professional and Technical Services	38,300
400 Purchased Property Services	34,700
500 Other Purchased Services	13,500
600 Supplies	25,758
800 Other Objects	22,000
Total Support Services - Business	\$527,257
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	567,461
200 Personnel Services - Employee Benefits	426,475
300 Purchased Professional and Technical Services	11,805
400 Purchased Property Services	164,184
500 Other Purchased Services	122,496
600 Supplies	405,851
700 Property	10,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	32,910
Total Operation and Maintenance of Plant Services	\$1,741,182
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	53,452
200 Personnel Services - Employee Benefits	36,724
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,772,833
Total Student Transportation Services	\$1,866,509
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	89,611
200 Personnel Services - Employee Benefits	62,629
300 Purchased Professional and Technical Services	115,300
500 Other Purchased Services	1,500
600 Supplies	3,285
Total Support Services - Central	\$272,325
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,649
Total Other Support Services	\$5,649
Total Support Services	\$7,660,860
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	174,578
200 Personnel Services - Employee Benefits	74,545
500 Other Purchased Services	97,050
800 Other Objects	300
Total Student Activities	\$346,473
Total Operation of Non-Instructional Services	\$346,473
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	1,986,690
Total Debt Service / Other Expenditures and Financing Uses	\$1,986,690
Total Other Expenditures and Financing Uses	\$1,986,690
TOTAL EXPENDITURES	\$24,160,430

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Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,910,499	7,721,915
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	\$8,910,499	\$7,721,915
TOTAL CASH AND INVESTMENTS	\$8,910,499	\$7,721,915

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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	5,608,369	3,798,229
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	\$5,608,369	\$3,798,229
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		

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<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		

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<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	\$5,608,369	\$3,798,229

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$5,608,369	\$3,798,229

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,276,375
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	769,001
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,045,376
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,045,376