

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required_____
Date 6/26/2023

Secretary of the Board - Original Signature Required_____
Date 6/27/2023

Chief School Administrator - Original Signature Required_____
Date 6/27/2023

Mary Burford

(724)796-1551

Extn :2420

Contact Person

Telephone

Extension

mburford@fortcherry.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort Cherry SD	COUNTY : Washington	AUN : 101632403
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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	\$21855789
Ending Unassigned Fund Balance	\$1419096
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.49%

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 6/27/2023
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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 : Fort Cherry SD	County : Washington	AUN Number : 101632403
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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 5-22-23
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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>
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 set aside for deficit budget and/or unforeseen circumstances
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 assigned for Capital Projects, future PSERS rate increases, Technology and next year's budget deficit

<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	3,574,740	
0850 Unassigned Fund Balance	1,473,237	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,047,977</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,898,641	
7000 Revenue from State Sources	11,137,213	
8000 Revenue from Federal Sources	763,396	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,799,250</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,847,227</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,901,537
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	7,750
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	1,141,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	158,500
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	20,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	207,500
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	202,784
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$9,898,641
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,836,639
7112 Basic Education Funding-Social Security	329,309
7220 Vocational Education	90,752
7271 Special Education funds for School-Aged Pupils	925,610
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	566,802
7505 Ready to Learn Block Grant	186,506
7506 PAsmart Grants	200,000
7820 State Share of Retirement Contributions	1,463,595
REVENUE FROM STATE SOURCES	\$11,137,213
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	162,800
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,900
8517 Title IV - 21st Century Schools	12,800
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	521,206
8751 ARP ESSER Learning Loss	11,050
8752 ARP ESSER Summer Programs	6,070

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	6,070
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,500
REVENUE FROM FEDERAL SOURCES	\$763,396
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,799,250

Act 1 Index (current): 5.2%

Calculation Method:RateSection 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:		\$7,901,537		
Amount of Tax Relief for Homestead Exclusions		\$566,802		
Total Approx. Tax Revenue:		\$8,468,339		
Approx. Tax Levy for Tax Rate Calculation:		\$9,063,078		
		Allegheny	Washington	Total
2022-23 Data				
a. Assessed Value		\$15,334,700	\$570,679,490	\$586,014,190
b. Real Estate Mills		14.0258	14.0258	14.0258
I.	2023-24 Data			
c. 2021 STEB Market Value		\$13,951,628	\$500,558,046	\$514,509,674
d. Assessed Value		\$15,258,300	\$599,612,890	\$614,871,190
e. Assessed Value of New Constr/ Renov		\$0	\$0	\$0
2022-23 Calculations				
f. 2022-23 Tax Levy		\$215,081	\$8,004,236	\$8,219,317
(a * b)				
2023-24 Calculations				
II.	g. Percent of Total Market Value	2.71164%	97.28836%	100.00000%
h. Rebalanced 2022-23 Tax Levy				\$8,219,317
(f Total * g)				
i. Base Mills Subject to Index		14.0258	14.0258	14.0258
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage		93.000000%	93.000000%	93.000000%
k. Tax Levy Needed				\$9,063,078
(Approx. Tax Levy * g)				
I.	2023-24 Real Estate Tax Rate	14.7398	14.7398	14.7398
(k / d * 1000)				
III.	m. Tax Levy Generated by Mills	\$224,904	\$8,838,174	\$9,063,078
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$8,496,276
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$7,901,537
(n * Est. Pct. Collection)				

Act 1 Index (current): 5.2%

Calculation Method: RateSection 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes:	\$7,901,537		
Amount of Tax Relief for Homestead Exclusions	<u>\$566,802</u>		
Total Approx. Tax Revenue:	\$8,468,339		
Approx. Tax Levy for Tax Rate Calculation:	\$9,063,078		
	Allegheny	Washington	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.7551	14.7551	14.7551
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$225,138	\$8,847,348	\$9,072,486
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$18,638.00	\$18,638.00	
Number of Homestead/Farmstead Properties	100	1961	2061
Median Assessed Value of Homestead Properties			\$136,304

Act 1 Index (current): 5.2%

Calculation Method: Rate Section 672.1 Method Choice: (a)(2)

Approx. Tax Revenue from RE Taxes: \$7,901,537

Amount of Tax Relief for Homestead Exclusions \$566,802

Total Approx. Tax Revenue: \$8,468,339

Approx. Tax Levy for Tax Rate Calculation: \$9,063,078

	Allegheny	Washington		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$566,802	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$566,802

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>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>			<u>Percent Collected</u>	
Allegheny	15,258,300	14.7398	224,904			93.00000%	
Washington	599,612,890	14.7398	8,838,174			93.00000%	
Totals:	614,871,190		9,063,078	-	566,802 =	8,496,276 X	93.00000% = 7,901,537
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	21,600		
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	21,600	21,600
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						21,600	21,600
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%	1,021,620	1,021,620
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000
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						1,141,620	1,141,620
Total Act 511, Current Taxes							1,163,220
Act 511 Tax Limit -->				514,509,674 X	12	6,174,116	
				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	14.0258	14.7398	5.10%	Yes	5.2%				
	Washington	14.0258	14.7398	5.10%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,983,979
1200 Special Programs - Elementary / Secondary	3,524,287
1300 Vocational Education	518,458
1400 Other Instructional Programs - Elementary / Secondary	500
Total Instruction	\$13,027,224
2000 Support Services	
2100 Support Services - Students	578,435
2200 Support Services - Instructional Staff	383,481
2300 Support Services - Administration	1,208,721
2400 Support Services - Pupil Health	207,673
2500 Support Services - Business	437,621
2600 Operation and Maintenance of Plant Services	2,521,518
2700 Student Transportation Services	1,360,238
2800 Support Services - Central	514,988
2900 Other Support Services	11,330
Total Support Services	\$7,224,005
3000 Operation of Non-Instructional Services	
3200 Student Activities	646,903
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$652,403
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	552,157
5200 Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	\$952,157
Total Estimated Expenditures and Other Financing Uses	\$21,855,789

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,392,082
200 Personnel Services - Employee Benefits		3,158,107
300 Purchased Professional and Technical Services		112,000
400 Purchased Property Services		1,000
500 Other Purchased Services		732,112
600 Supplies		560,178
700 Property		24,000
800 Other Objects		4,500
Total Regular Programs - Elementary / Secondary		\$8,983,979
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,264,056
200 Personnel Services - Employee Benefits		869,281
300 Purchased Professional and Technical Services		535,900
400 Purchased Property Services		1,000
500 Other Purchased Services		827,350
600 Supplies		22,050
700 Property		3,200
800 Other Objects		1,450
Total Special Programs - Elementary / Secondary		\$3,524,287
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		176,285
200 Personnel Services - Employee Benefits		125,885
300 Purchased Professional and Technical Services		1,100
500 Other Purchased Services		188,188
600 Supplies		19,400
700 Property		2,500
800 Other Objects		5,100
Total Vocational Education		\$518,458
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
500 Other Purchased Services		500
Total Other Instructional Programs - Elementary / Secondary		\$500
Total Instruction		\$13,027,224
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		316,946
200 Personnel Services - Employee Benefits		239,239
500 Other Purchased Services		1,200
600 Supplies		10,600
800 Other Objects		10,450
Total Support Services - Students		\$578,435
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		152,720

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	133,155
300	Purchased Professional and Technical Services	73,056
500	Other Purchased Services	1,900
600	Supplies	20,150
700	Property	1,000
800	Other Objects	1,500
Total Support Services - Instructional Staff		\$383,481
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	592,794
200	Personnel Services - Employee Benefits	324,042
300	Purchased Professional and Technical Services	117,200
400	Purchased Property Services	66,500
500	Other Purchased Services	69,095
600	Supplies	13,270
700	Property	1,000
800	Other Objects	24,820
Total Support Services - Administration		\$1,208,721
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	100,990
200	Personnel Services - Employee Benefits	97,633
300	Purchased Professional and Technical Services	1,250
400	Purchased Property Services	1,500
600	Supplies	5,300
700	Property	1,000
Total Support Services - Pupil Health		\$207,673
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	205,626
200	Personnel Services - Employee Benefits	162,226
300	Purchased Professional and Technical Services	9,250
500	Other Purchased Services	24,750
600	Supplies	34,769
800	Other Objects	1,000
Total Support Services - Business		\$437,621
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,024,297
200	Personnel Services - Employee Benefits	686,266
300	Purchased Professional and Technical Services	21,500
400	Purchased Property Services	367,100
500	Other Purchased Services	102,105
600	Supplies	294,150
700	Property	25,000
800	Other Objects	1,100
Total Operation and Maintenance of Plant Services		\$2,521,518
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	5,000

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Description	Amount
200 Personnel Services - Employee Benefits	2,093
500 Other Purchased Services	1,335,395
600 Supplies	6,750
700 Property	11,000
Total Student Transportation Services	\$1,360,238
2800 Support Services - Central	
100 Personnel Services - Salaries	61,200
200 Personnel Services - Employee Benefits	50,584
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	35,000
500 Other Purchased Services	250
600 Supplies	328,954
Total Support Services - Central	\$514,988
2900 Other Support Services	
500 Other Purchased Services	11,330
Total Other Support Services	\$11,330
Total Support Services	\$7,224,005
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	264,972
200 Personnel Services - Employee Benefits	151,926
300 Purchased Professional and Technical Services	70,540
400 Purchased Property Services	16,700
500 Other Purchased Services	46,765
600 Supplies	61,500
700 Property	20,500
800 Other Objects	14,000
Total Student Activities	\$646,903
3300 Community Services	
800 Other Objects	5,500
Total Community Services	\$5,500
Total Operation of Non-Instructional Services	\$652,403
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	297,157
900 Other Uses of Funds	255,000
Total Debt Service / Other Expenditures and Financing Uses	\$552,157
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
Total Other Expenditures and Financing Uses	\$952,157
TOTAL EXPENDITURES	\$21,855,789

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,061,000	4,186,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	26,884	25,600
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,955,750	1,515,000
Other Capital Projects Fund	1,450,480	1,001,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	127,850	112,375
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,621,964	\$6,839,975

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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	\$8,621,964	\$6,839,975

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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	9,985,000	9,730,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	272,204	237,204
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,675,050	4,727,080
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,932,254	\$14,694,284
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	\$14,932,254	\$14,694,284

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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	\$14,932,254	\$14,694,284

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,572,342
0850 Unassigned Fund Balance	1,419,096
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,991,438
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,991,438