

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

Date 6/12/23


Secretary of the Board - Original Signature Required

Date 6/12/23


Chief School Administrator - Original Signature Required

Date June 12, 2023

KIMBERLY PAWLISHAK

Contact Person

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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 : Fox Chapel Area SD	COUNTY : Allegheny	AUN : 103023912
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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	\$115373219
Ending Unassigned Fund Balance	\$8040035
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.96%

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 <i>Mary Catherine Dejeu, Ed.D.</i>	DATE <i>June 12, 2023</i>
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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 : Fox Chapel Area SD	County : Allegheny	AUN Number : 103023912
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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 5/8/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	portion of Unassigned FB held for budgetary reserve annually
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.	portion of unassigned FB held for budgetary reserve annually
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	District holds funds allocated to both assigned and committed fund balances. Committed balances are for athletics and capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	District holds funds allocated to both assigned and committed fund balances. Assigned Fund Balances are held for PSERS and Gala Fund future expenses.

<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	1,157,362
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,821,889
0840 Assigned Fund Balance	10,103,896
0850 Unassigned Fund Balance	9,731,054
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,656,839</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	88,897,431
7000 Revenue from State Sources	22,903,893
8000 Revenue from Federal Sources	1,305,876
9000 Other Financing Sources	60,000
Total Estimated Revenues And Other Financing Sources	<u>\$113,167,200</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$139,824,039</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	72,107,170
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,100
6150 Current Act 511 Taxes - Proportional Assessments	10,460,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,525,000
6500 Earnings on Investments	2,400,000
6700 Revenues from LEA Activities	229,495
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	93,666
6940 Tuition from Patrons	40,000
6960 Services Provided Other Local Governmental Units / LEAs	145,000
6990 Refunds and Other Miscellaneous Revenue	90,000

REVENUE FROM LOCAL SOURCES \$88,897,431

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,058,226
7112 Basic Education Funding-Social Security	1,940,300
7271 Special Education funds for School-Aged Pupils	2,540,000
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	230,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	974,969
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,000
7340 State Property Tax Reduction Allocation	1,850,491
7360 Safe Schools	126,727
7505 Ready to Learn Block Grant	205,030
7820 State Share of Retirement Contributions	8,600,150

REVENUE FROM STATE SOURCES \$22,903,893

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	382,804
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,750
8516 Title III - Language Instruction for English Learners and Immigrant Students	3,500

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	566,080
8751 ARP ESSER Learning Loss	56,244
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,271
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,227

REVENUE FROM FEDERAL SOURCES \$1,305,876

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	60,000
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OTHER FINANCING SOURCES \$60,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 113,167,200

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,107,170
Amount of Tax Relief for Homestead Exclusions	<u>\$1,850,491</u>
Total Approx. Tax Revenue:	\$73,957,661
Approx. Tax Levy for Tax Rate Calculation:	\$76,962,126

	Allegheny	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$3,687,377,729	\$3,687,377,729
b. Real Estate Mills	20.4288	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,451,853,360	\$3,451,853,360
d. Assessed Value	\$3,711,665,483	\$3,711,665,483
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$75,328,702	\$75,328,702
(a * b)		
2023-24 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$75,328,702	\$75,328,702
(f Total * g)		
i. Base Mills Subject to Index	20.4288	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
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Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$76,962,126	\$76,962,126
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	20.7352	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,962,126	\$76,962,126
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,111,635
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$72,107,170
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$72,107,170	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,850,491</u>	
Total Approx. Tax Revenue:	\$73,957,661	
Approx. Tax Levy for Tax Rate Calculation:	\$76,962,126	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.2663	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$78,933,392	\$78,933,392
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	\$11,480.00	
Number of Homestead/Farmstead Properties	7798	7798
Median Assessed Value of Homestead Properties		\$225,500

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$72,107,170
Amount of Tax Relief for Homestead Exclusions	<u>\$1,850,491</u>
Total Approx. Tax Revenue:	\$73,957,661
Approx. Tax Levy for Tax Rate Calculation:	\$76,962,126

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,850,491	Lowering RE Tax Rate	\$0	\$1,850,491
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,850,491

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Allegheny	3,711,665,483	20.7352	76,962,126			96.00000%	
Totals:	3,711,665,483		76,962,126	1,850,491	75,111,635	96.00000%	72,107,170

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	100,100
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 100,100 100,100

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,460,000	9,460,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 10,460,000 10,460,000

Total Act 511, Current Taxes 10,560,100

Act 511 Tax Limit -->	3,451,853,360	12	41,422,240
	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	20.4288	20.7352	1.50%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	52,624,958
1200 Special Programs - Elementary / Secondary	14,775,915
1300 Vocational Education	690,180
1400 Other Instructional Programs - Elementary / Secondary	681,559
1500 Nonpublic School Programs	10,000
1800 Pre-Kindergarten	293,968
Total Instruction	\$69,076,580
2000 Support Services	
2100 Support Services - Students	4,711,873
2200 Support Services - Instructional Staff	4,272,827
2300 Support Services - Administration	6,830,623
2400 Support Services - Pupil Health	723,312
2500 Support Services - Business	1,004,387
2600 Operation and Maintenance of Plant Services	9,476,672
2700 Student Transportation Services	5,160,315
2800 Support Services - Central	968,904
2900 Other Support Services	108,000
Total Support Services	\$33,256,913
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,117,849
3300 Community Services	61,000
Total Operation of Non-Instructional Services	\$3,178,849
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	501,934
Total Facilities Acquisition, Construction and Improvement Services	\$501,934
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,333,943
5200 Interfund Transfers - Out	2,525,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	\$9,358,943
Total Estimated Expenditures and Other Financing Uses	\$115,373,219

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,017,501
200 Personnel Services - Employee Benefits	18,904,545
300 Purchased Professional and Technical Services	1,171,400
400 Purchased Property Services	52,386
500 Other Purchased Services	870,321
600 Supplies	1,388,793
700 Property	191,902
800 Other Objects	28,110
Total Regular Programs - Elementary / Secondary	\$52,624,958
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,641,351
200 Personnel Services - Employee Benefits	4,304,750
300 Purchased Professional and Technical Services	1,575,700
400 Purchased Property Services	16,000
500 Other Purchased Services	2,174,316
600 Supplies	55,708
700 Property	4,000
800 Other Objects	4,090
Total Special Programs - Elementary / Secondary	\$14,775,915
1300 <u>Vocational Education</u>	
500 Other Purchased Services	690,180
Total Vocational Education	\$690,180
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	344,533
200 Personnel Services - Employee Benefits	207,426
300 Purchased Professional and Technical Services	34,100
500 Other Purchased Services	36,500
600 Supplies	59,000
Total Other Instructional Programs - Elementary / Secondary	\$681,559
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	191,070
200 Personnel Services - Employee Benefits	102,177
600 Supplies	721
Total Pre-Kindergarten	\$293,968
Total Instruction	\$69,076,580
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,347,161

2023-2024 Final General Fund Budget

LEA : 103023912 Fox Chapel Area SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,483,019
300 Purchased Professional and Technical Services	285,370
400 Purchased Property Services	22,000
500 Other Purchased Services	3,575
600 Supplies	295,498
700 Property	207,500
800 Other Objects	67,750
Total Support Services - Students	\$4,711,873
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,034,128
200 Personnel Services - Employee Benefits	1,304,858
300 Purchased Professional and Technical Services	122,609
400 Purchased Property Services	60,000
500 Other Purchased Services	37,150
600 Supplies	438,128
700 Property	275,509
800 Other Objects	445
Total Support Services - Instructional Staff	\$4,272,827
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,585,404
200 Personnel Services - Employee Benefits	1,914,849
300 Purchased Professional and Technical Services	989,300
400 Purchased Property Services	3,530
500 Other Purchased Services	91,155
600 Supplies	107,634
700 Property	12,600
800 Other Objects	126,151
Total Support Services - Administration	\$6,830,623
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	413,876
200 Personnel Services - Employee Benefits	272,193
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	1,600
500 Other Purchased Services	120
600 Supplies	4,848
800 Other Objects	675
Total Support Services - Pupil Health	\$723,312
2500 Support Services - Business	
100 Personnel Services - Salaries	404,250
200 Personnel Services - Employee Benefits	265,927
300 Purchased Professional and Technical Services	66,400
400 Purchased Property Services	58,900
500 Other Purchased Services	250
600 Supplies	206,200
800 Other Objects	2,460

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,004,387
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,468,207
200 Personnel Services - Employee Benefits	2,427,568
300 Purchased Professional and Technical Services	370,500
400 Purchased Property Services	869,840
500 Other Purchased Services	314,730
600 Supplies	1,808,767
700 Property	210,500
800 Other Objects	6,560
Total Operation and Maintenance of Plant Services	\$9,476,672
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	116,155
200 Personnel Services - Employee Benefits	76,708
500 Other Purchased Services	4,967,252
800 Other Objects	200
Total Student Transportation Services	\$5,160,315
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	246,366
200 Personnel Services - Employee Benefits	203,454
300 Purchased Professional and Technical Services	148,111
400 Purchased Property Services	36,000
500 Other Purchased Services	103,575
600 Supplies	196,748
700 Property	24,000
800 Other Objects	10,650
Total Support Services - Central	\$968,904
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
600 Supplies	8,000
Total Other Support Services	\$108,000
Total Support Services	\$33,256,913
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,402,890
200 Personnel Services - Employee Benefits	674,092
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	368,206
500 Other Purchased Services	263,171
600 Supplies	180,857
700 Property	36,250
800 Other Objects	57,383
Total Student Activities	\$3,117,849
3300 <u>Community Services</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	44,000
600 Supplies	4,000
800 Other Objects	13,000
Total Community Services	\$61,000
Total Operation of Non-Instructional Services	\$3,178,849
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	487,234
600 Supplies	14,700
Total Facilities Acquisition, Construction and Improvement Services	\$501,934
Total Facilities Acquisition, Construction and Improvement Services	\$501,934
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,038,443
900 Other Uses of Funds	2,295,500
Total Debt Service / Other Expenditures and Financing Uses	\$5,333,943
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,525,000
Total Interfund Transfers - Out	\$2,525,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,500,000
Total Budgetary Reserve	\$1,500,000
Total Other Expenditures and Financing Uses	\$9,358,943
TOTAL EXPENDITURES	\$115,373,219

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	26,000,000	25,500,000
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		
Other Capital Projects Fund	82,000	5,100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	900,000
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	\$27,082,000	\$31,500,000
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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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$27,082,000	\$31,500,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	58,603,566	56,679,958
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	\$58,603,566	\$56,679,958

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		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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	\$58,603,566	\$56,679,958
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Short-Term Payables

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 Short-Term Payables

TOTAL INDEBTEDNESS	\$58,603,566	\$56,679,958
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,157,362
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,821,889
0840 Assigned Fund Balance	9,588,896
0850 Unassigned Fund Balance	8,040,035
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,450,820
5900 Budgetary Reserve	1,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$27,108,182