

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

7-6-23

Date

President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

6-29-23

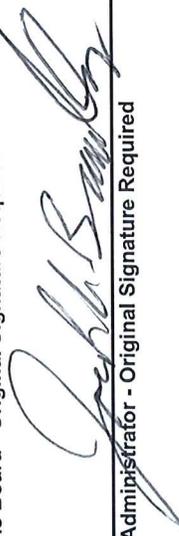
Date



Chief School Administrator - Original Signature Required

7-6-23

Date



Cherie L Routzahn

(724)628-3300

Extn :1311

Contact Person

Telephone

Extension

croutzahn@casdfalcons.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Connellsville Area SD	COUNTY : Fayette	AUN : 101261302
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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	\$84437960
Ending Unassigned Fund Balance	\$5065276
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

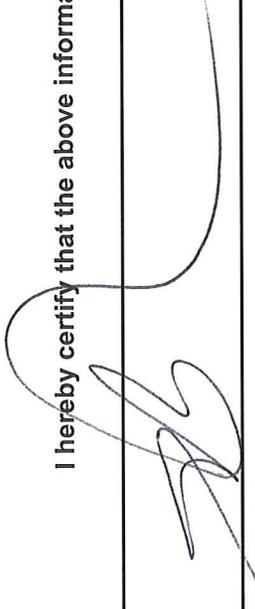
24 PS 6-687(a)(1)

(03/2006)

School District Name : Connellsville Area SD	County : Fayette	AUN Number : 101261302
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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 5-26-2023
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$310,951.00 Function 2500, Object 200: \$433,792.00	The district has a payment as a buy-in to the Health Insurance Consortium (ACSHIC) and is being charged to fiscal services health insurance.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary reserve has a \$500,000 balance due to unknown cost of some grant funding as well as possible increases in salaries due to unknown costs of 4 contracts that are currently being negotiated.
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.	fund balance to be used for future long range financial obligations
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned funds to future PSERS Increases, Healthcare Increases and Capital Improvements.

<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	913,644
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	13,105,973
0850 Unassigned Fund Balance	5,358,504
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,464,477</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,132,377
7000 Revenue from State Sources	53,912,797
8000 Revenue from Federal Sources	6,952,168
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$81,997,342</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$100,461,819</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,552,844
6113 Public Utility Realty Taxes	19,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,333,144
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,435,050
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,110,639
6910 Rentals	91,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	201,500
6990 Refunds and Other Miscellaneous Revenue	132,200

REVENUE FROM LOCAL SOURCES \$21,132,377

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	32,081,193
7112 Basic Education Funding-Social Security	1,559,699
7160 Tuition for Orphans Subsidy	65,000
7271 Special Education funds for School-Aged Pupils	5,359,368
7311 Pupil Transportation Subsidy	3,649,479
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,213,915
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,500
7340 State Property Tax Reduction Allocation	1,844,485
7505 Ready to Learn Block Grant	1,050,159
7820 State Share of Retirement Contributions	6,931,999

REVENUE FROM STATE SOURCES \$53,912,797

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	55,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,759,867
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	170,725
8517 Title IV - 21st Century Schools	150,991
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,265,518
8751 ARP ESSER Learning Loss	203,461

Amount

REVENUE FROM FEDERAL SOURCES

8753 ARP ESSER Afterschool Programs	99,896
8755 ARP ESSER Emergency Relief for Other Educational Entities	149,210
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,500

REVENUE FROM FEDERAL SOURCES	\$6,952,168
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,997,342
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Act 1 Index (current): 5.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,552,844
Amount of Tax Relief for Homestead Exclusions	<u>\$1,844,485</u>
Total Approx. Tax Revenue:	\$16,397,329
Approx. Tax Levy for Tax Rate Calculation:	\$18,060,419

Fayette

Total

2022-23 Data		
a. Assessed Value	\$1,187,787,470	\$1,187,787,470
b. Real Estate Mills	14.2481	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,558,459,399	\$1,558,459,399
d. Assessed Value	\$1,196,949,970	\$1,196,949,970
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$16,923,715	\$16,923,715
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$16,923,715	\$16,923,715
(f Total * g)		
i. Base Mills Subject to Index	14.2481	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.74410%	89.74410%
k. Tax Levy Needed	\$18,060,419	\$18,060,419
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.0887	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,060,419	\$18,060,419
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,215,934
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,552,844
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,552,844	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,844,485</u>	
Total Approx. Tax Revenue:	\$16,397,329	
Approx. Tax Levy for Tax Rate Calculation:	\$18,060,419	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0887	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,060,419	\$18,060,419
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	\$13,336.00	
Number of Homestead/Farmstead Properties	9305	9305
Median Assessed Value of Homestead Properties		\$64,370

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,552,844
Amount of Tax Relief for Homestead Exclusions	<u>\$1,844,485</u>
Total Approx. Tax Revenue:	\$16,397,329
Approx. Tax Levy for Tax Rate Calculation:	\$18,060,419

Fayette	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,844,485	Lowering RE Tax Rate	\$0	\$1,844,485
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,844,485

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>
Fayette	1,196,949,970	15.0887	18,060,419			89.74410%	
Totals:	1,196,949,970		18,060,419	1,844,485	16,215,934	89.74410%	14,552,844

	<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	\$0.00	\$0.00	0
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 0 0

	<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%	3,041,179	3,041,179
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	291,965	291,965
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 3,333,144 3,333,144

Total Act 511, Current Taxes 3,333,144

Act 511 Tax Limit -->	1,558,459,399	12	18,701,513
	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> Fayette	14.2481	15.0887	5.90%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,695,762
1200 Special Programs - Elementary / Secondary	14,336,964
1300 Vocational Education	2,766,315
1400 Other Instructional Programs - Elementary / Secondary	1,578,239
1500 Nonpublic School Programs	81,293
Total Instruction	\$49,458,573
2000 Support Services	
2100 Support Services - Students	2,676,716
2200 Support Services - Instructional Staff	2,553,375
2300 Support Services - Administration	3,035,075
2400 Support Services - Pupil Health	830,948
2500 Support Services - Business	871,243
2600 Operation and Maintenance of Plant Services	7,178,045
2700 Student Transportation Services	6,780,678
2800 Support Services - Central	1,797,879
2900 Other Support Services	37,000
Total Support Services	\$25,760,959
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,368,846
3300 Community Services	28,000
Total Operation of Non-Instructional Services	\$1,396,846
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,321,582
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$7,821,582
Total Estimated Expenditures and Other Financing Uses	\$84,437,960

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,982,586
200 Personnel Services - Employee Benefits	11,356,418
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	35,350
500 Other Purchased Services	1,562,908
600 Supplies	615,000
700 Property	85,000
800 Other Objects	14,000
Total Regular Programs - Elementary / Secondary	\$30,695,762
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,828,509
200 Personnel Services - Employee Benefits	3,734,483
300 Purchased Professional and Technical Services	1,011,750
500 Other Purchased Services	3,706,772
600 Supplies	40,950
700 Property	14,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$14,336,964
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,766,315
Total Vocational Education	\$2,766,315
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	379,926
200 Personnel Services - Employee Benefits	221,313
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	2,000
500 Other Purchased Services	865,000
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$1,578,239
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	81,293
Total Nonpublic School Programs	\$81,293
Total Instruction	\$49,458,573
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	902,842
200 Personnel Services - Employee Benefits	696,124
300 Purchased Professional and Technical Services	1,025,000
500 Other Purchased Services	3,300
600 Supplies	49,250
800 Other Objects	200

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,676,716
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	802,910
200 Personnel Services - Employee Benefits	549,465
300 Purchased Professional and Technical Services	150,250
500 Other Purchased Services	10,800
600 Supplies	1,003,300
700 Property	36,000
800 Other Objects	650
Total Support Services - Instructional Staff	\$2,553,375
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,620,233
200 Personnel Services - Employee Benefits	976,780
300 Purchased Professional and Technical Services	330,100
400 Purchased Property Services	1,200
500 Other Purchased Services	50,762
600 Supplies	28,000
700 Property	2,500
800 Other Objects	25,500
Total Support Services - Administration	\$3,035,075
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	420,940
200 Personnel Services - Employee Benefits	290,200
300 Purchased Professional and Technical Services	105,665
400 Purchased Property Services	1,030
600 Supplies	12,613
700 Property	500
Total Support Services - Pupil Health	\$830,948
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	310,951
200 Personnel Services - Employee Benefits	433,792
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	3,000
500 Other Purchased Services	30,000
600 Supplies	67,000
700 Property	1,500
800 Other Objects	17,500
Total Support Services - Business	\$871,243
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,738,866
200 Personnel Services - Employee Benefits	2,254,191
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	542,750
500 Other Purchased Services	272,210
600 Supplies	1,152,278

2023-2024 Final General Fund Budget

LEA : 101261302 Connellsville Area SD

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<u>Description</u>	<u>Amount</u>
700 Property	125,000
800 Other Objects	10,750
Total Operation and Maintenance of Plant Services	\$7,178,045
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	86,068
200 Personnel Services - Employee Benefits	46,068
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,200
500 Other Purchased Services	6,626,942
600 Supplies	8,100
800 Other Objects	300
Total Student Transportation Services	\$6,780,678
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	472,477
200 Personnel Services - Employee Benefits	324,802
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	201,000
500 Other Purchased Services	123,000
600 Supplies	270,000
700 Property	320,000
800 Other Objects	1,600
Total Support Services - Central	\$1,797,879
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,000
Total Other Support Services	\$37,000
Total Support Services	\$25,760,959
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	588,318
200 Personnel Services - Employee Benefits	282,828
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	44,500
500 Other Purchased Services	128,200
600 Supplies	128,000
700 Property	50,000
800 Other Objects	22,000
Total Student Activities	\$1,368,846
3300 <u>Community Services</u>	
600 Supplies	19,000
800 Other Objects	9,000
Total Community Services	\$28,000
Total Operation of Non-Instructional Services	\$1,396,846
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,415,231
900 Other Uses of Funds	4,906,351
Total Debt Service / Other Expenditures and Financing Uses	\$7,321,582
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$7,821,582
TOTAL EXPENDITURES	\$84,437,960

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	24,165,168	21,724,549
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,350,364	1,250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,972,089	1,500,000
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	\$27,487,621	\$24,474,549

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	\$27,487,621	\$24,474,549
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	91,563,175	85,520,875
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	2,260,561	2,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,545,861	10,300,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$103,369,597	\$98,170,875
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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		
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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		
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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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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

\$103,369,597

\$98,170,875

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	5,649,388	6,042,300
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	\$5,649,388	\$6,042,300
TOTAL INDEBTEDNESS	\$109,018,985	\$104,213,175

Account Description	Amounts
0810 Nonspendable Fund Balance	913,644
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,958,583
0850 Unassigned Fund Balance	5,065,276
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,023,859
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,437,503