

**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

FOR

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Susan L Fisher

PUBLIC

(814)676-1867

Extn :1024

Contact Person

Telephone

Extension

sfisher@mail.ocasd.org

Email Address

DISPLAY

ITEM	AMOUNTS	
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	1,921,520	
0850 Unassigned Fund Balance	9,108,169	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$11,029,689
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,625,071	
7000 Revenue from State Sources	25,247,359	
8000 Revenue from Federal Sources		
9000 Other Financing Sources	2,654,741	
Total Estimated Revenues And Other Financing Sources		\$34,527,171
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$45,556,860

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,445,917
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	9,000
6120 Current Per Capita Taxes, Section 679	27,050
6140 Current Act 511 Taxes - Flat Rate Assessments	45,050
6150 Current Act 511 Taxes - Proportional Assessments	1,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	386,200
6500 Earnings on Investments	20,010
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	480,844
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	25,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,625,071</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,486,786
7112 Basic Education Funding-Social Security	720,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	1,950,000
7311 Pupil Transportation Subsidy	865,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,145,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,340,870
7505 Ready to Learn Block Grant	486,703
7820 State Share of Retirement Contributions	3,200,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,247,359</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,544,019
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	123,548
8517 Title IV - 21st Century Schools	68,362
8519 Title V - Flexibility and Accountability	54,099

Amount	
REVENUE FROM FEDERAL SOURCES	
8744    ARP ESSER - Elementary and Secondary School Emergency Relief Fund	864,713
REVENUE FROM FEDERAL SOURCES	\$2,654,741
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,527,171

Act 1 Index (current): 6.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,445,917

Amount of Tax Relief for Homestead Exclusions

\$1,340,870

Total Approx. Tax Revenue:

\$5,786,787

Approx. Tax Levy for Tax Rate Calculation:

\$6,244,483

Venango

Total

2022-23 Data

a. Assessed Value

\$375,851,790

\$375,851,790

b. Real Estate Mills

16.6100

I. 2023-24 Data

c. 2021 STEB Market Value

\$389,179,244

\$389,179,244

d. Assessed Value

\$375,947,210

\$375,947,210

e. Assessed Value of New Constr/ Renov

\$0

\$0

2022-23 Calculations

f. 2022-23 Tax Levy

\$6,242,898

\$6,242,898

(a \* b)

2023-24 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2022-23 Tax Levy

\$6,242,898

\$6,242,898

(f Total \* g)

i. Base Mills Subject to Index

16.6100

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.66615%

90.66615%

k. Tax Levy Needed

\$6,244,483

\$6,244,483

(Approx. Tax Levy \* g)

l. 2023-24 Real Estate Tax Rate

16.6100

(k / d \* 1000)

m. Tax Levy Generated by Mills

\$6,244,483

\$6,244,483

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$4,903,613

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,445,917

(n \* Est. Pct. Collection)

Act 1 Index (current): 6.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,445,917

Amount of Tax Relief for Homestead Exclusions

\$1,340,870

Total Approx. Tax Revenue:

\$5,786,787

Approx. Tax Levy for Tax Rate Calculation:

\$6,244,483

Venango

Total

Index Maximums

p. Maximum Mills Based On Index

17.6564

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if (i > p), (i - p))

r. Maximum Tax Levy Based On Index

\$6,637,874

\$6,637,874

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(if i > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$23,633.00

Number of Homestead/Farmstead Properties

3417

3417

Median Assessed Value of Homestead Properties

\$50,630

Act 1 Index (current): 6.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,445,917

Amount of Tax Relief for Homestead Exclusions

\$1,340,870

Total Approx. Tax Revenue:

\$5,786,787

Approx. Tax Levy for Tax Rate Calculation:

\$6,244,483

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,340,870

Lowering RE Tax Rate

\$0

\$1,340,870

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,340,870

CODE

6111	Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills					
Venango	375,947,210	16.6100	6,244,483				90.66615%	
Totals:	375,947,210		6,244,483	-	1,340,870	=	4,903,613	X     90.66615%     =     4,445,917

		Rate		Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00		27,050
6140	Current Act 511 Taxes – Flat Rate Assessments			
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy
6142	Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	27,050
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$10.00	\$0.00	18,000
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

6150	Total Current Act 511 Taxes – Flat Rate Assessments			45,050	45,050
6151	Current Act 511 Taxes – Proportional Assessments				
6152	Current Act 511 Earned Income Taxes	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6153	Current Act 511 Occupation Taxes	0.500%	0.000%	1,085,000	1,085,000
6153	Current Act 511 Real Estate Transfer Taxes	0.000	0.000	0	0
6154	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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				1,150,000	1,150,000
Total Act 511, Current Taxes				1,195,050	1,195,050
Act 511 Tax Limit	→	389,179,244	X	12	4,670,151
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	Current Real Estate Taxes									
	Venango	16.6100	16.6100	0.00%	Yes	6.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.3%				

**Description****Amount****1000 Instruction**

1100 Regular Programs - Elementary / Secondary  
 1200 Special Programs - Elementary / Secondary  
 1300 Vocational Education  
 1400 Other Instructional Programs - Elementary / Secondary  
 1500 Nonpublic School Programs

**Total Instruction****\$22,605,134****2000 Support Services**

2100 Support Services - Students  
 2200 Support Services - Instructional Staff  
 2300 Support Services - Administration  
 2400 Support Services - Pupil Health  
 2500 Support Services - Business  
 2600 Operation and Maintenance of Plant Services  
 2700 Student Transportation Services  
 2800 Support Services - Central  
 2900 Other Support Services

**Total Support Services****\$10,912,097****3000 Operation of Non-Instructional Services**

3200 Student Activities  
 3300 Community Services

**Total Operation of Non-Instructional Services****\$941,685****5000 Other Expenditures and Financing Uses**

5100 Debt Service / Other Expenditures and Financing Uses  
 5200 Interfund Transfers - Out  
 5900 Budgetary Reserve

**Total Other Expenditures and Financing Uses****\$2,120,956****Total Estimated Expenditures and Other Financing Uses****\$38,579,872**

**Description****Amount****1000 Instruction****1100 Regular Programs - Elementary / Secondary**

100 Personnel Services - Salaries	7,522,957
200 Personnel Services - Employee Benefits	5,429,418
300 Purchased Professional and Technical Services	380,385
400 Purchased Property Services	6,500
500 Other Purchased Services	1,475,405
600 Supplies	552,954
700 Property	7,350
800 Other Objects	20,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,394,969</b>

**1200 Special Programs - Elementary / Secondary**

100 Personnel Services - Salaries	1,908,118
200 Personnel Services - Employee Benefits	1,568,281
300 Purchased Professional and Technical Services	1,037,261
500 Other Purchased Services	329,500
600 Supplies	56,459
700 Property	20,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,919,919</b>

**1300 Vocational Education**

100 Personnel Services - Salaries	491,734
200 Personnel Services - Employee Benefits	360,767
400 Purchased Property Services	2,650
500 Other Purchased Services	1,304,208
600 Supplies	49,934
700 Property	3,450
<b>Total Vocational Education</b>	<b>\$2,212,743</b>

**1400 Other Instructional Programs - Elementary / Secondary**

100 Personnel Services - Salaries	27,000
200 Personnel Services - Employee Benefits	11,503
500 Other Purchased Services	1,500
600 Supplies	2,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$42,503</b>

**1500 Nonpublic School Programs**

300 Purchased Professional and Technical Services	35,000
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**Total Nonpublic School Programs****\$35,000****Total Instruction****\$22,605,134****2000 Support Services****2100 Support Services - Students**

100 Personnel Services - Salaries	586,902
200 Personnel Services - Employee Benefits	418,751
300 Purchased Professional and Technical Services	30,350
500 Other Purchased Services	1,900
600 Supplies	13,993

Description

Amount

800 Other Objects

600

**Total Support Services - Students**

**\$1,052,496**

**2200 Support Services - Instructional Staff**

100 Personnel Services - Salaries

745,850

200 Personnel Services - Employee Benefits

541,150

300 Purchased Professional and Technical Services

81,115

500 Other Purchased Services

7,520

600 Supplies

122,616

700 Property

271,295

**Total Support Services - Instructional Staff**

**\$1,769,546**

**2300 Support Services - Administration**

100 Personnel Services - Salaries

1,006,305

200 Personnel Services - Employee Benefits

1,117,729

300 Purchased Professional and Technical Services

160,000

500 Other Purchased Services

12,000

600 Supplies

38,190

700 Property

3,000

800 Other Objects

34,000

**Total Support Services - Administration**

**\$2,371,224**

**2400 Support Services - Pupil Health**

100 Personnel Services - Salaries

180,283

200 Personnel Services - Employee Benefits

179,687

300 Purchased Professional and Technical Services

16,500

500 Other Purchased Services

4,125

600 Supplies

14,925

700 Property

2,468

**Total Support Services - Pupil Health**

**\$397,988**

**2500 Support Services - Business**

100 Personnel Services - Salaries

226,859

200 Personnel Services - Employee Benefits

183,130

300 Purchased Professional and Technical Services

10,100

500 Other Purchased Services

2,000

600 Supplies

35,000

800 Other Objects

1,200

**Total Support Services - Business**

**\$458,289**

**2600 Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries

20,000

200 Personnel Services - Employee Benefits

28,416

300 Purchased Professional and Technical Services

55,000

400 Purchased Property Services

2,192,450

500 Other Purchased Services

98,500

600 Supplies

380,500

700 Property

68,200

**Total Operation and Maintenance of Plant Services**

**\$2,843,066**

Description

Amount

**2700 Student Transportation Services**

100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,131
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	1,950,000
600 Supplies	1,500
<b>Total Student Transportation Services</b>	<b>\$1,960,131</b>

**2800 Support Services - Central**

100 Personnel Services - Salaries	12,773
200 Personnel Services - Employee Benefits	6,546
500 Other Purchased Services	5,000
<b>Total Support Services - Central</b>	<b>\$24,319</b>

**2900 Other Support Services**

500 Other Purchased Services	15,038
600 Supplies	20,000
<b>Total Other Support Services</b>	<b>\$35,038</b>

<b>Total Support Services</b>	<b>\$10,912,097</b>
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**3000 Operation of Non-Instructional Services**

**3200 Student Activities**

100 Personnel Services - Salaries	392,886
200 Personnel Services - Employee Benefits	209,865
300 Purchased Professional and Technical Services	66,219
400 Purchased Property Services	12,200
500 Other Purchased Services	86,075
600 Supplies	22,144
700 Property	54,539
800 Other Objects	9,040
<b>Total Student Activities</b>	<b>\$852,968</b>

**3300 Community Services**

100 Personnel Services - Salaries	58,708
200 Personnel Services - Employee Benefits	25,009
800 Other Objects	5,000
<b>Total Community Services</b>	<b>\$88,717</b>

**Total Operation of Non-Instructional Services**

**\$941,685**

**5000 Other Expenditures and Financing Uses**

**5100 Debt Service / Other Expenditures and Financing Uses**

800 Other Objects	455,956
900 Other Uses of Funds	1,540,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,995,956</b>

**5200 Interfund Transfers - Out**

900 Other Uses of Funds	25,000
<b>Total Interfund Transfers - Out</b>	<b>\$25,000</b>

Description

Amount

5900 Budgetary Reserve

800 Other Objects

100,000

Total Budgetary Reserve

\$100,000

Total Other Expenditures and Financing Uses

\$2,120,956

TOTAL EXPENDITURES

\$36,579,872

**Cash and Short-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	7,000,000	7,000,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	377,000	402,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	550,000	
Food Service / Cafeteria Operations Fund	1,300,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,347,000</b>	<b>\$8,322,000</b>

**Long-Term Investments**

	<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		

Long-Term Investments

Permanent Fund

**Total Long-Term Investments**

06/30/2023 Estimate

06/30/2024 Projection

**TOTAL CASH AND INVESTMENTS**

**\$9,347,000**

**\$8,322,000**



**Long-Term Indebtedness**

**General Fund**

0510 Bonds Payable		10,905,000	10,145,000
0520 Extended-Term Financing Agreements Payable			
0530 Lease and Other Right To Use Obligations			
0540 Accumulated Compensated Absences		820,000	825,000
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)		3,730,561	3,730,561
0599 Other Noncurrent Liabilities		500,000	500,000

**Total General Fund**

**\$15,955,561**

**\$15,200,561**

**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**

	06/30/2023 Estimate	06/30/2024 Projection
<b>Long-Term Indebtedness</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$15,955,561</b>	<b>\$15,200,561</b>

**Short-Term Payables**

General Fund

06/30/2023 Estimate  
1,295,000

06/30/2024 Projection  
515,000

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

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

**Total Short-Term Payables**

\$1,295,000

\$515,000

**TOTAL INDEBTEDNESS**

\$17,250,561

\$15,715,561

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,921,520
0850 Unassigned Fund Balance	7,055,468
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,976,988
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,076,988