

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023


President of the Board - Original Signature Required

Date 6/20/2023


Secretary of the Board - Original Signature Required

Date 6/20/2023


Chief School Administrator - Original Signature Required

Date 6/20/2023

Jennilee Shores

Contact Person

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Extn :4249

Telephone

Extension

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Email Address

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

24 PS 6-668

(10/2010)

SCHOOL DISTRICT : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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 ☐

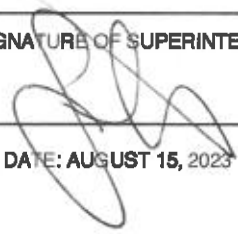
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$45263523
Ending Unassigned Fund Balance	\$8834840
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.51%

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 6/20/2023
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

(03/2009)

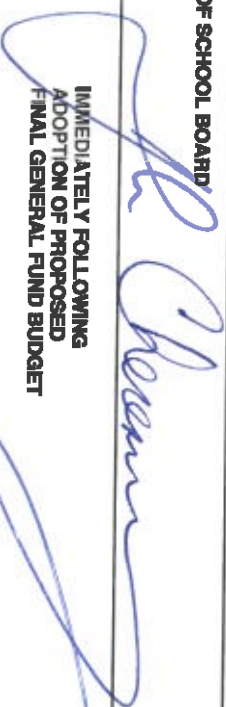
24 PS 6-687(a)(1)


School District Name : Athena Area SD	County : Bradford	AUN Number : 117080503
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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
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**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**



6/20/2023

DUE DATE:

<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.	represents ending fund balance

<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	341,040	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,116,408	
0850 Unassigned Fund Balance	1,625,579	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,741,987</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,121,564	
7000 Revenue from State Sources	24,486,006	
8000 Revenue from Federal Sources	2,748,806	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$45,356,376</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,098,363</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,543,456
6112 Interim Real Estate Taxes	33,158
6113 Public Utility Realty Taxes	15,600
6114 Payments in Lieu of Current Taxes - State / Local	13,489
6150 Current Act 511 Taxes - Proportional Assessments	3,244,374
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,003,763
6500 Earnings on Investments	148,211
6700 Revenues from LEA Activities	38,689
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	42,282
6920 Contributions and Donations from Private Sources	18,285
6940 Tuition from Patrons	332,647
6990 Refunds and Other Miscellaneous Revenue	122,011
REVENUE FROM LOCAL SOURCES	\$18,121,564
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,681,630
7112 Basic Education Funding-Social Security	834,277
7160 Tuition for Orphans Subsidy	56,970
7220 Vocational Education	58,803
7271 Special Education funds for School-Aged Pupils	2,175,564
7311 Pupil Transportation Subsidy	1,562,163
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,245
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	594,274
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,857
7340 State Property Tax Reduction Allocation	1,169,610
7360 Safe Schools	121,919
7505 Ready to Learn Block Grant	418,272
7820 State Share of Retirement Contributions	3,760,422
REVENUE FROM STATE SOURCES	\$24,486,006
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	701,886
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	76,362
8517 Title IV - 21st Century Schools	52,657
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,679,570

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	214,024
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	24,307
REVENUE FROM FEDERAL SOURCES	\$2,748,806
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,356,376

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,543,456	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,169,610</u>	
Total Approx. Tax Revenue:	\$13,713,066	
Approx. Tax Levy for Tax Rate Calculation:	\$14,730,103	
	Bradford	Total

2022-23 Data		
a. Assessed Value	\$280,793,828	\$280,793,828
b. Real Estate Mills	50.8000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$768,998,080	\$768,998,080
d. Assessed Value	\$281,646,336	\$281,646,336
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,264,326	\$14,264,326
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,264,326	\$14,264,326
(f Total * g)		
i. Base Mills Subject to Index	50.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$14,730,103	\$14,730,103
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	52.3000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,730,103	\$14,730,103
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,560,493
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,543,456
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,543,456	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,169,610</u>	
Total Approx. Tax Revenue:	\$13,713,066	
Approx. Tax Levy for Tax Rate Calculation:	\$14,730,103	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.7972	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,151,784	\$15,151,784
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	\$6,397.75	
Number of Homestead/Farmstead Properties	3537	3537
Median Assessed Value of Homestead Properties		\$25,400

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,543,456
Amount of Tax Relief for Homestead Exclusions	<u>\$1,169,610</u>
Total Approx. Tax Revenue:	\$13,713,066
Approx. Tax Levy for Tax Rate Calculation:	\$14,730,103
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,169,610	Lowering RE Tax Rate	\$0	\$1,169,610
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,169,610

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Bradford	281,646,336	52.3000	14,730,103				92.50000%		
Totals:	281,646,336		14,730,103	-	1,169,610	=	13,560,493	X	92.50000% = 12,543,456
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
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						0	0		
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			1.560%	0.000%	195,871,218	3,055,591		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	18,878,300	188,783		
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						214,749,518	3,244,374		
Total Act 511, Current Taxes							3,244,374		
Act 511 Tax Limit -->					768,998,080	X	12	9,227,977	
					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> Bradford	50.8000	52.3000	2.96%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,199,924
1200 Special Programs - Elementary / Secondary	6,780,643
1300 Vocational Education	2,105,334
1400 Other Instructional Programs - Elementary / Secondary	296,101
Total Instruction	\$27,382,002
2000 Support Services	
2100 Support Services - Students	1,805,858
2200 Support Services - Instructional Staff	1,483,107
2300 Support Services - Administration	2,405,955
2400 Support Services - Pupil Health	677,803
2500 Support Services - Business	550,025
2600 Operation and Maintenance of Plant Services	3,186,928
2700 Student Transportation Services	2,215,618
2800 Support Services - Central	848,360
Total Support Services	\$13,173,654
3000 Operation of Non-Instructional Services	
3200 Student Activities	878,696
3300 Community Services	56,576
Total Operation of Non-Instructional Services	\$935,272
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,762,595
Total Other Expenditures and Financing Uses	\$3,762,595
Total Estimated Expenditures and Other Financing Uses	\$45,263,523

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,411,959
200 Personnel Services - Employee Benefits	6,775,008
300 Purchased Professional and Technical Services	509,970
400 Purchased Property Services	43,100
500 Other Purchased Services	760,475
600 Supplies	690,737
800 Other Objects	8,675
Total Regular Programs - Elementary / Secondary	\$18,199,924
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,906,399
200 Personnel Services - Employee Benefits	2,534,333
300 Purchased Professional and Technical Services	508,940
500 Other Purchased Services	778,471
600 Supplies	42,500
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$6,780,643
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	743,754
200 Personnel Services - Employee Benefits	564,992
300 Purchased Professional and Technical Services	17,507
400 Purchased Property Services	550
500 Other Purchased Services	740,456
600 Supplies	34,239
800 Other Objects	3,836
Total Vocational Education	\$2,105,334
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	183,623
200 Personnel Services - Employee Benefits	78,719
400 Purchased Property Services	1,500
500 Other Purchased Services	26,759
600 Supplies	5,500
Total Other Instructional Programs - Elementary / Secondary	\$296,101
Total Instruction	\$27,382,002
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	940,458
200 Personnel Services - Employee Benefits	669,409
300 Purchased Professional and Technical Services	181,741
500 Other Purchased Services	4,900
600 Supplies	8,000
800 Other Objects	1,350
Total Support Services - Students	\$1,805,858

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	608,910
200 Personnel Services - Employee Benefits	530,032
300 Purchased Professional and Technical Services	160,365
500 Other Purchased Services	17,750
600 Supplies	165,950
800 Other Objects	100
Total Support Services - Instructional Staff	\$1,483,107
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,154,426
200 Personnel Services - Employee Benefits	918,038
300 Purchased Professional and Technical Services	177,811
400 Purchased Property Services	500
500 Other Purchased Services	65,963
600 Supplies	52,967
800 Other Objects	36,250
Total Support Services - Administration	\$2,405,955
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	328,493
200 Personnel Services - Employee Benefits	254,091
300 Purchased Professional and Technical Services	78,719
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	13,500
Total Support Services - Pupil Health	\$677,803
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	218,555
200 Personnel Services - Employee Benefits	137,418
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	135,752
600 Supplies	33,650
800 Other Objects	11,150
Total Support Services - Business	\$550,025
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	972,498
200 Personnel Services - Employee Benefits	871,061
300 Purchased Professional and Technical Services	255,282
400 Purchased Property Services	516,687
500 Other Purchased Services	6,750
600 Supplies	543,600
700 Property	20,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$3,186,928
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	23,129

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	9,964
300	Purchased Professional and Technical Services	5,000
500	Other Purchased Services	2,155,250
600	Supplies	22,175
800	Other Objects	100
Total Student Transportation Services		\$2,215,618
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	261,937
200	Personnel Services - Employee Benefits	192,016
300	Purchased Professional and Technical Services	32,000
400	Purchased Property Services	132,350
500	Other Purchased Services	11,350
600	Supplies	218,707
Total Support Services - Central		\$848,360
Total Support Services		\$13,173,654
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	385,721
200	Personnel Services - Employee Benefits	124,482
300	Purchased Professional and Technical Services	90,333
400	Purchased Property Services	21,000
500	Other Purchased Services	132,160
600	Supplies	96,000
700	Property	5,000
800	Other Objects	24,000
Total Student Activities		\$878,696
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	36,100
200	Personnel Services - Employee Benefits	15,476
500	Other Purchased Services	3,000
600	Supplies	2,000
Total Community Services		\$56,576
Total Operation of Non-Instructional Services		\$935,272
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
700	Property	10,000
Total Facilities Acquisition, Construction and Improvement Services		\$10,000
Total Facilities Acquisition, Construction and Improvement Services		\$10,000
5000 Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	3,762,595

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$3,762,595
Total Other Expenditures and Financing Uses	\$3,762,595
TOTAL EXPENDITURES	\$45,263,523

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,083,027	9,083,027
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,083,027	\$9,183,027

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	\$9,083,027	\$9,183,027

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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		
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		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,809,176	3,364,931
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	\$3,809,176	\$3,364,931
TOTAL INDEBTEDNESS	\$3,809,176	\$3,364,931

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Account Description	Amounts
0810 Nonspendable Fund Balance	341,040
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,834,840
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,834,840
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,175,880