
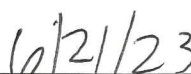


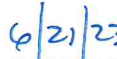
FINAL GENERAL FUND BUDGET**Fiscal Year 2023-2024****General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jonathon Shiota

(215)736-5934

Extn :

Contact Person

Telephone

Extension

jshiota@mv.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Morrisville Borough SD	COUNTY : Bucks	AUN : 122097203
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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	\$23536045
Ending Unassigned Fund Balance	\$-1508065
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-6.40%

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 6/23/23
--	-----------------

DUE DATE: AUGUST 15, 2023

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : Morrisville Borough SD	County : Bucks	AUN Number : 122097203
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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 5/24/23
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Negative Fund Balance, Cannot Assign

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,593,054)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$1,593,054)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,214,961
7000 Revenue from State Sources	6,853,091
8000 Revenue from Federal Sources	1,552,982
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,621,034</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,027,980</u>

LEA : 122097203 Morrisville Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,138,961
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	13,000
6150 Current Act 511 Taxes - Proportional Assessments	200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	228,000
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$15,214,961
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,359,511
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	902,728
7311 Pupil Transportation Subsidy	49,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	487,398
7505 Ready to Learn Block Grant	119,607
7810 State Share of Social Security and Medicare Taxes	348,951
7820 State Share of Retirement Contributions	1,550,896
REVENUE FROM STATE SOURCES	\$6,853,091
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	127,000
8511 Grants for IDEA and ESEA Programs Not Specified Elsewhere In The 8510 Series	799,200
8514 Title I - Improving the Academic Achievement of the Disadvantaged	360,490
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	45,827
8516 Title III - Language Instruction for English Learners and Immigrant Students	20,465
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$1,552,982
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,621,034

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,138,961	
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>	
Total Approx. Tax Revenue:	\$14,626,359	
Approx. Tax Levy for Tax Rate Calculation:	\$15,063,646	
	Bucks	Total

2022-23 Data		
a. Assessed Value	\$61,465,930	\$61,465,930
b. Real Estate Mills	239.0343	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$519,609,075	\$519,609,075
d. Assessed Value	\$61,481,710	\$61,481,710
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$14,692,466	\$14,692,466
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,692,466	\$14,692,466
(f Total * g)		
i. Base Mills Subject to Index	239.0343	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$15,063,646	\$15,063,646
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	245.0102	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,063,646	\$15,063,646
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,576,248
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,138,961
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$14,138,961	
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>	
Total Approx. Tax Revenue:	\$14,626,359	
Approx. Tax Levy for Tax Rate Calculation:	\$15,063,646	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	250.7469	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,416,348	\$15,416,348
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	\$1,177.00	
Number of Homestead/Farmstead Properties	1690	1690
Median Assessed Value of Homestead Properties		\$18,435

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,138,961
Amount of Tax Relief for Homestead Exclusions	<u>\$487,398</u>
Total Approx. Tax Revenue:	\$14,626,359
Approx. Tax Levy for Tax Rate Calculation:	\$15,063,646
	Bucks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$487,398	Lowering RE Tax Rate	\$0	\$487,398
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$487,398

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 122097203 Morrisville Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/27/2023 2:40:19 PM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Bucks	61,481,710	245.0102	15,063,646			97.00000%	
Totals:	61,481,710		15,063,646	- 487,398	= 14,576,248	X 97.00000%	= 14,138,961
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	200,000	200,000
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						200,000	200,000
Total Act 511, Current Taxes							200,000
Act 511 Tax Limit -->				519,609,075	X	12	6,235,309
				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>									
	Bucks	239.0343	245.0102	2.51%	Yes	4.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 122097203 Morrisville Borough SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,225,089
1200 Special Programs - Elementary / Secondary	5,952,493
1300 Vocational Education	856,400
1400 Other Instructional Programs - Elementary / Secondary	2,500
Total Instruction	\$16,036,482
2000 Support Services	
2100 Support Services - Students	1,257,439
2200 Support Services - Instructional Staff	206,272
2300 Support Services - Administration	1,394,532
2400 Support Services - Pupil Health	217,336
2500 Support Services - Business	603,533
2600 Operation and Maintenance of Plant Services	1,189,183
2700 Student Transportation Services	758,224
2800 Support Services - Central	530,665
2900 Other Support Services	40,000
Total Support Services	\$6,197,184
3000 Operation of Non-Instructional Services	
3200 Student Activities	383,795
3300 Community Services	55,000
Total Operation of Non-Instructional Services	\$438,795
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	863,584
Total Other Expenditures and Financing Uses	\$863,584
Total Estimated Expenditures and Other Financing Uses	\$23,536,045

LEA : 122097203 Morrisville Borough SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,904,743
200 Personnel Services - Employee Benefits		2,815,654
300 Purchased Professional and Technical Services		134,202
400 Purchased Property Services		4,000
500 Other Purchased Services		1,161,200
600 Supplies		143,840
700 Property		2,250
800 Other Objects		59,200
Total Regular Programs - Elementary / Secondary		\$9,225,089
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,770,956
200 Personnel Services - Employee Benefits		1,068,511
300 Purchased Professional and Technical Services		2,449,601
500 Other Purchased Services		658,500
600 Supplies		3,925
700 Property		1,000
Total Special Programs - Elementary / Secondary		\$5,952,493
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		57,352
200 Personnel Services - Employee Benefits		34,603
500 Other Purchased Services		763,495
600 Supplies		500
700 Property		250
800 Other Objects		200
Total Vocational Education		\$856,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
500 Other Purchased Services		2,500
Total Other Instructional Programs - Elementary / Secondary		\$2,500
Total Instruction		\$16,036,482
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		434,668
200 Personnel Services - Employee Benefits		262,257
300 Purchased Professional and Technical Services		527,276
500 Other Purchased Services		15,740
600 Supplies		14,448
700 Property		250
800 Other Objects		2,800
Total Support Services - Students		\$1,257,439
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		108,630
200 Personnel Services - Employee Benefits		65,542

LEA : 122097203 Morrisville Borough SD

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	30,000
500	Other Purchased Services	1,500
600	Supplies	500
800	Other Objects	100
Total Support Services - Instructional Staff		\$206,272
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	747,993
200	Personnel Services - Employee Benefits	447,564
300	Purchased Professional and Technical Services	173,400
500	Other Purchased Services	6,600
600	Supplies	3,950
700	Property	2,500
800	Other Objects	12,525
Total Support Services - Administration		\$1,394,532
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	128,316
200	Personnel Services - Employee Benefits	77,420
300	Purchased Professional and Technical Services	5,000
600	Supplies	6,500
800	Other Objects	100
Total Support Services - Pupil Health		\$217,336
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	322,158
200	Personnel Services - Employee Benefits	194,375
300	Purchased Professional and Technical Services	50,000
400	Purchased Property Services	5,000
500	Other Purchased Services	7,000
600	Supplies	5,000
700	Property	5,000
800	Other Objects	15,000
Total Support Services - Business		\$603,533
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	351,191
200	Personnel Services - Employee Benefits	211,892
300	Purchased Professional and Technical Services	15,000
400	Purchased Property Services	290,500
500	Other Purchased Services	170,600
600	Supplies	137,000
700	Property	10,000
800	Other Objects	3,000
Total Operation and Maintenance of Plant Services		\$1,189,183
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	54,838
200	Personnel Services - Employee Benefits	33,086
300	Purchased Professional and Technical Services	800

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	661,000
600 Supplies	6,500
700 Property	2,000
Total Student Transportation Services	\$758,224
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	218,769
200 Personnel Services - Employee Benefits	131,995
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	1,000
600 Supplies	81,400
700 Property	80,501
800 Other Objects	2,000
Total Support Services - Central	\$530,665
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$6,197,184
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	123,301
200 Personnel Services - Employee Benefits	74,394
300 Purchased Professional and Technical Services	39,500
400 Purchased Property Services	15,000
500 Other Purchased Services	72,800
600 Supplies	37,800
800 Other Objects	21,000
Total Student Activities	\$383,795
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	55,000
Total Community Services	\$55,000
Total Operation of Non-Instructional Services	\$438,795
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	315,584
900 Other Uses of Funds	548,000
Total Debt Service / Other Expenditures and Financing Uses	\$863,584
Total Other Expenditures and Financing Uses	\$863,584
TOTAL EXPENDITURES	\$23,536,045

LEA : 122097203 Morrisville Borough SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,500	11,500
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	\$1,511,500	\$1,511,500

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

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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	\$1,511,500	\$1,511,500

LEA : 122097203 Morrisville Borough SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	11,721,099	10,916,149
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	\$11,721,099	\$10,916,149
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$11,721,099	\$10,916,149

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,721,099	\$10,916,149

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,508,065)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$1,508,065)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$1,508,065)