

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

6-12-23

Date



Secretary of the Board - Original Signature Required

6-12-23

Date



Chief School Administrator - Original Signature Required

6-12-23

Date

Mary Ann Boardman

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeast Bradford SD	COUNTY : Bradford	AUN : 117083004
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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	\$18854290
Ending Unassigned Fund Balance	\$1460017
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

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 6.14.23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northeast Bradford SD	County : Bradford	AUN Number : 117083004
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-8-2023
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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>
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 is for unplanned necessary expenditures.
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.	The budgetary reserve is for unplanned necessary expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The budgetary reserve is for unplanned necessary expenditures.
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 budgetary reserve is for unplanned necessary expenditures.

<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	967,688
0840 Assigned Fund Balance	3,780,000
0850 Unassigned Fund Balance	1,361,017
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,108,705</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,515,540
7000 Revenue from State Sources	9,814,260
8000 Revenue from Federal Sources	2,134,490
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,464,290</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,572,995</u>

LEA : 117083004 Northeast Bradford SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,667,940
6112 Interim Real Estate Taxes	6,000
6113 Public Utility Realty Taxes	4,200
6114 Payments in Lieu of Current Taxes - State / Local	6,900
6140 Current Act 511 Taxes - Flat Rate Assessments	12,500
6150 Current Act 511 Taxes - Proportional Assessments	786,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	337,000
6500 Earnings on Investments	230,050
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	163,930
6910 Rentals	264,320
6920 Contributions and Donations from Private Sources	11,000
6940 Tuition from Patrons	6,500
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$5,515,540
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,354,900
7112 Basic Education Funding-Social Security	281,284
7220 Vocational Education	50,847
7271 Special Education funds for School-Aged Pupils	687,025
7311 Pupil Transportation Subsidy	678,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	29,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,473
7340 State Property Tax Reduction Allocation	124,737
7360 Safe Schools	157,406
7505 Ready to Learn Block Grant	165,568
7820 State Share of Retirement Contributions	1,265,320
REVENUE FROM STATE SOURCES	\$9,814,260
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	259,333
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	32,447
8516 Title III - Language Instruction for English Learners and Immigrant Students	104

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 117083004 Northeast Bradford SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	350,662	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	210,660	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,207,334	
8751 ARP ESSER Learning Loss	47,250	
8752 ARP ESSER Summer Programs	5,000	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,700	
REVENUE FROM FEDERAL SOURCES	\$2,134,490	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,464,290	

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,667,940	
Amount of Tax Relief for Homestead Exclusions	<u>\$124,737</u>	
Total Approx. Tax Revenue:	\$3,792,677	
Approx. Tax Levy for Tax Rate Calculation:	\$4,068,759	
	Bradford	Total

2022-23 Data		
a. Assessed Value	\$92,453,545	\$92,453,545
b. Real Estate Mills	41.4768	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$320,672,573	\$320,672,573
d. Assessed Value	\$92,807,360	\$92,807,360
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$3,834,677	\$3,834,677
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,834,677	\$3,834,677
(f Total * g)		
i. Base Mills Subject to Index	41.4768	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$4,068,759	\$4,068,759
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	43.8409	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,068,758	\$4,068,758
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,944,021
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,667,940
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,667,940	
Amount of Tax Relief for Homestead Exclusions	<u>\$124,737</u>	
Total Approx. Tax Revenue:	\$3,792,677	
Approx. Tax Levy for Tax Rate Calculation:	\$4,068,759	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.8409	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,068,758	\$4,068,758
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	\$2,213.00	
Number of Homestead/Farmstead Properties	1286	1286
Median Assessed Value of Homestead Properties		\$21,950

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,667,940
Amount of Tax Relief for Homestead Exclusions	<u>\$124,737</u>
Total Approx. Tax Revenue:	\$3,792,677
Approx. Tax Levy for Tax Rate Calculation:	\$4,068,759
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$124,737	Lowering RE Tax Rate	\$0	\$124,737
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$124,737

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>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>			<u>Percent Collected</u>		
Bradford	92,807,360	43.8409	4,068,758			93.00000%		
Totals:		92,807,360	4,068,758	-	124,737 =	3,944,021 X	93.00000% = 3,667,940	
				<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			\$5.00	\$0.00	12,500	12,500	
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						12,500	12,500	
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			0.500%	0.000%	466,000	466,000	
6152	Current Act 511 Occupation Taxes			0.2070	0.000	240,000	240,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	80,200	80,200	
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						786,200	786,200	
Total Act 511, Current Taxes							798,700	
Act 511 Tax Limit -->					320,672,573 X	12	3,848,071	
					Market Value	Mills	(511 Limit)	

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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	41.4768	43.8409	5.70%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	0.2070	0.2070	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,877,154
1200 Special Programs - Elementary / Secondary	2,276,088
1300 Vocational Education	490,147
Total Instruction	\$9,643,389
2000 Support Services	
2100 Support Services - Students	655,447
2200 Support Services - Instructional Staff	423,816
2300 Support Services - Administration	1,147,213
2400 Support Services - Pupil Health	214,971
2500 Support Services - Business	498,308
2600 Operation and Maintenance of Plant Services	1,066,861
2700 Student Transportation Services	1,072,858
2800 Support Services - Central	397,258
Total Support Services	\$5,476,732
3000 Operation of Non-Instructional Services	
3200 Student Activities	363,596
3400 Scholarships and Awards	5,065
Total Operation of Non-Instructional Services	\$368,661
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,541,195
Total Facilities Acquisition, Construction and Improvement Services	\$2,541,195
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	750
5200 Interfund Transfers - Out	723,563
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$824,313
Total Estimated Expenditures and Other Financing Uses	\$18,854,290

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,465,260
200 Personnel Services - Employee Benefits	2,507,629
300 Purchased Professional and Technical Services	347,226
400 Purchased Property Services	15,958
500 Other Purchased Services	254,000
600 Supplies	282,466
800 Other Objects	4,615
Total Regular Programs - Elementary / Secondary	\$6,877,154
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	917,149
200 Personnel Services - Employee Benefits	798,061
300 Purchased Professional and Technical Services	373,109
500 Other Purchased Services	180,350
600 Supplies	7,419
Total Special Programs - Elementary / Secondary	\$2,276,088
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	93,425
200 Personnel Services - Employee Benefits	63,552
500 Other Purchased Services	311,225
600 Supplies	17,715
800 Other Objects	4,230
Total Vocational Education	\$490,147
Total Instruction	\$9,643,389
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	261,762
200 Personnel Services - Employee Benefits	191,078
300 Purchased Professional and Technical Services	179,778
500 Other Purchased Services	2,600
600 Supplies	20,229
Total Support Services - Students	\$655,447
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	198,300
200 Personnel Services - Employee Benefits	138,741
300 Purchased Professional and Technical Services	72,200
500 Other Purchased Services	6,525
600 Supplies	6,800
800 Other Objects	1,250
Total Support Services - Instructional Staff	\$423,816
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	601,601
200 Personnel Services - Employee Benefits	421,063

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	76,600
500	Other Purchased Services	23,300
600	Supplies	12,465
800	Other Objects	12,184
Total Support Services - Administration		\$1,147,213
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	107,353
200	Personnel Services - Employee Benefits	99,847
300	Purchased Professional and Technical Services	4,350
600	Supplies	3,291
800	Other Objects	130
Total Support Services - Pupil Health		\$214,971
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	180,338
200	Personnel Services - Employee Benefits	154,758
300	Purchased Professional and Technical Services	40,750
500	Other Purchased Services	104,250
600	Supplies	17,012
800	Other Objects	1,200
Total Support Services - Business		\$498,308
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	326,402
200	Personnel Services - Employee Benefits	317,359
300	Purchased Professional and Technical Services	10,000
400	Purchased Property Services	139,000
500	Other Purchased Services	700
600	Supplies	245,400
700	Property	22,500
800	Other Objects	5,500
Total Operation and Maintenance of Plant Services		\$1,066,861
2700 <u>Student Transportation Services</u>		
300	Purchased Professional and Technical Services	3,600
400	Purchased Property Services	4,600
500	Other Purchased Services	1,063,158
600	Supplies	1,000
800	Other Objects	500
Total Student Transportation Services		\$1,072,858
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	75,332
200	Personnel Services - Employee Benefits	55,686
300	Purchased Professional and Technical Services	5,625
400	Purchased Property Services	17,600
500	Other Purchased Services	200
600	Supplies	229,615
700	Property	13,200

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<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$397,258
Total Support Services	\$5,476,732
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	168,588
200 Personnel Services - Employee Benefits	71,315
300 Purchased Professional and Technical Services	44,520
400 Purchased Property Services	4,400
500 Other Purchased Services	43,023
600 Supplies	21,900
800 Other Objects	9,850
Total Student Activities	\$363,596
3400 <u>Scholarships and Awards</u>	
800 Other Objects	5,065
Total Scholarships and Awards	\$5,065
Total Operation of Non-Instructional Services	\$368,661
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,541,195
Total Facilities Acquisition, Construction and Improvement Services	\$2,541,195
Total Facilities Acquisition, Construction and Improvement Services	\$2,541,195
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	750
Total Debt Service / Other Expenditures and Financing Uses	\$750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	723,563
Total Interfund Transfers - Out	\$723,563
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$824,313
TOTAL EXPENDITURES	\$18,854,290

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,000,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	450,000	660,000
Other Capital Projects Fund	300,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,830,500	\$7,240,500

<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	\$8,830,500	\$7,240,500

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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	5,300,000	4,960,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	842,000	842,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,075,225	2,075,225
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,217,225	\$7,877,225
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	2,659	2,659
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	54,244	54,244
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$56,903	\$56,903
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	\$8,274,128	\$7,934,128

<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	\$8,274,128	\$7,934,128

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	967,688
0840 Assigned Fund Balance	2,291,000
0850 Unassigned Fund Balance	1,460,017
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,718,705
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,818,705