FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Judy L. Sourber	6/8/2023
President of the Board - Original Signature Required	**Date**
	6/8/2023
Secretary of the Board - Original Signature Required	**Date**
	6/8/2023
Chief School Administrator - Original Signature Required	**Date**
Mark Jannone	(570)673-3191 Extn :
Contact Person	**Telephone** **Extension**
mjannone@canton.k12.pa.us	
Email Address	

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE

FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Canton Area SD	Bradford	117081003

lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted xpenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
ess Than or Equal to $11,999,999	12.0%
ìetween $12,000,000 and $12,999,999	11.5%
ìetween $13,000,000 and $13,999,999	11.0%
ìetween $14,000,000 and $14,999,999	10.5%
ìetween $15,000,000 and $15,999,999	10.0%
ìetween $16,000,000 and $16,999,999	9.5%
ìetween $17,000,000 and $17,999,999	9.0%
ìetween $18,000,000 and $18,999,999	8.5%
ìreater Than or Equal to $19,000,000	8.0%

id you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$18614238
Ending Unassigned Fund Balance	$910532
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.89%

ıe Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Dr Amy Martell	6/8/2023

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Canton Area SD	Bradford	117081003

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
Judy L. Sourbeer	04-13-23

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

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $218,617.00 Function 2200, Object 200: $228,047.00	Basically the result of lower paid employees with full healthcare benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Fund balance will be used for unexpected, unbudgeted 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.	Fund balance will be used for unexpected, unbudgeted 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.	Fund balance will be used for unexpected, unbudgeted expenditures.

ITEM	AMOUNTS	
timated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation ring The Fiscal Year		
10 Nonspendable Fund Balance		
20 Restricted Fund Balance		
30 Committed Fund Balance		
40 Assigned Fund Balance	2,300,000	
50 Unassigned Fund Balance	2,200,000	
tal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation ring The Fiscal Year		$4,500,000
timated Revenues And Other Financing Sources		
00 Revenue from Local Sources	4,769,842	
00 Revenue from State Sources	11,834,347	
00 Revenue from Federal Sources	520,581	
00 Other Financing Sources		
tal Estimated Revenues And Other Financing Sources		$17,124,770
tal Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$21,624,770

	Amount
:VENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,191,931
6113 Public Utility Realty Taxes	3,000
6114 Payments in Lieu of Current Taxes - State / Local	90,000
6120 Current Per Capita Taxes, Section 679	10,691
6140 Current Act 511 Taxes - Flat Rate Assessments	10,691
6150 Current Act 511 Taxes - Proportional Assessments	647,389
6400 Delinquencies on Taxes Levied / Assessed by the LEA	240,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	219,594
6910 Rentals	1,500
6940 Tuition from Patrons	40,000
6990 Refunds and Other Miscellaneous Revenue	95,046
:VENUE FROM LOCAL SOURCES	**$4,769,842**
:VENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,642,773
7112 Basic Education Funding-Social Security	402,085
7160 Tuition for Orphans Subsidy	45,000
7220 Vocational Education	14,412
7271 Special Education funds for School-Aged Pupils	757,756
7311 Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,598
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	375,792
7360 Safe Schools	145,000
7501 PA Accountability Grants	203,216
7820 State Share of Retirement Contributions	1,332,715
:VENUE FROM STATE SOURCES	**$11,834,347**
:VENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	371,405
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,179
8517 Title IV - 21st Century Schools	22,497
8519 Title V - Flexibility and Accountability	16,500

	Amount
:VENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	68,000
:VENUE FROM FEDERAL SOURCES	**$520,581**
TAL ESTIMATED REVENUES AND OTHER SOURCES	**17,124,770**

t 1 Index (current): 5.9%				
lculation Method:	Revenue			Section 672.1 Method Choice: (a)(1)
mber of Decimals For Tax Rate Calculation:	4			
prox. Tax Revenue from RE Taxes:	$3,191,937			
ount of Tax Relief for Homestead Exclusions	$375,792			
al Approx. Tax Revenue:	$3,567,729			
prox. Tax Levy for Tax Rate Calculation:	$3,791,739			

	Bradford	Lycoming	Tioga	Total
2022-23 Data				
a. Assessed Value	$66,440,793	$33,731,300	$47,339,653	$147,511,746
b. Real Estate Mills	35.3848	14.4366	16.5614	
2023-24 Data				
c. 2021 STEB Market Value	$202,528,406	$42,050,769	$68,279,917	$312,859,092
d. Assessed Value	$66,440,793	$33,580,900	$47,585,843	$147,607,536
e. Assessed Value of New Constr/ Renov	$0	$0	$0	$0
2022-23 Calculations				
f. 2022-23 Tax Levy	$2,350,994	$486,965	$784,011	$3,621,970
(a * b)				
2023-24 Calculations				
g. Percent of Total Market Value	64.73470%	13.44080%	21.82450%	100.00000%
h. Rebalanced 2022-23 Tax Levy	$2,344,671	$486,822	$790,477	$3,621,970
(f Total * g)				
i. Base Mills Subject to Index	35.3848	14.4366	16.6979	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.83800%	90.63200%	93.99900%	93.44223%
k. Tax Levy Needed	$2,454,571	$509,640	$827,528	$3,791,739
(Approx. Tax Levy * g)				
l. 2023-24 Real Estate Tax Rate	**36.9437**	**15.1764**	**17.3902**	
(k / d * 1000)				
m. Tax Levy Generated by Mills	$2,454,569	$509,637	$827,527	$3,791,733
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				$3,415,941
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				$3,191,931
(n * Est. Pct. Collection)				

t 1 Index (current): 5.9%

lculation Method:	Revenue		Section 672.1 Method Choice:	(a)(1)
mber of Decimals For Tax Rate Calculation:	4			
prox. Tax Revenue from RE Taxes:	$3,191,937			
iount of Tax Relief for Homestead Exclusions	$375,792			
al Approx. Tax Revenue:	$3,567,729			
prox. Tax Levy for Tax Rate Calculation:	$3,791,739			

	Bradford	Lycoming	Tioga	Total
Index Maximums				
p. Maximum Mills Based On Index	37.4725	15.2883	17.6830	
(l * (1 + Index))				
q. Mills In Excess of Index	0.0000	0.0000	0.0000	
(if (l > p), (l - p))				
r. Maximum Tax Levy Based On Index	$2,489,703	$513,395	$841,460	$3,844,558
(p / 1000 * d)				
s. Millage Rate within Index?	Yes	Yes	Yes	
(If l > p Then No)				
t. Tax Levy In Excess of Index	$0	$0	$0	$0
(if (m > r), (m - r))				
u.Tax Revenue In Excess of Index	$0	$0	$0	$0
(t * Est. Pct. Collection)				

	Bradford	Lycoming	Tioga	Total
Information Related to Property Tax Relief				
Assessed Value Exclusion per Homestead	$7,224.00	$17,585.00	$15,346.00	
Number of Homestead/Farmstead Properties	971	154	293	1418
Median Assessed Value of Homestead Properties				$47,400

t 1 Index (current): 5.9%

Section 672.1 Method Choice: (a)(1)

lculation Method:	Revenue
mber of Decimals For Tax Rate Calculation:	4
prox. Tax Revenue from RE Taxes:	$3,191,937
ıount of Tax Relief for Homestead Exclusions	$375,792
:al Approx. Tax Revenue:	$3,567,729
prox. Tax Levy for Tax Rate Calculation:	$3,791,739

	Bradford	Lycoming	Tioga		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$375,792	Lowering RE Tax Rate	$0	$375,792
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$375,792**

CODE

11 Current Real Estate Taxes

ɔunty 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
ıdford	66,440,793	36.9437	2,454,569						93.83800%		
ɔoming	33,580,900	15.1764	509,637						90.63200%		
ga	47,585,843	17.3902	827,527						93.99900%		
ɔals:	147,607,536		3,791,733	-	375,792	=	3,415,941	X	93.44223%	=	3,191,931

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
120	Current Per Capita Taxes, Section 679	$5.00			10,691
140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
141	Current Act 511 Per Capita Taxes	$5.00	$0.00	10,691	10,691
142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**10,691**	**10,691**
150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
151	Current Act 511 Earned Income Taxes	0.500%	0.000%	525,000	525,000
152	Current Act 511 Occupation Taxes	200.0000	0.0000	22,389	22,389
153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**647,389**	**647,389**
	Total Act 511, Current Taxes				**658,080**
		Act 511 Tax Limit -->	**312,859,092 X**	**12**	**3,754,309**
			Market Value	**Mills**	**(511 Limit)**

Tax Junction	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	Additional Tax Rate Charged in: 2023-24	Percent Change in Rate	Less than or equal to Index
5111	<u>Current Real Estate Taxes</u>									
	Bradford	35.3848	36.9437	4.41%	Yes	5.9%				
	Lycoming	14.4366	15.1764	5.13%	Yes	5.9%				
	Tioga	16.6979	17.3902	4.15%	Yes	5.9%				
5120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
5141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
5151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
5152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	5.9%				
5153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

scription	Amount
00 Instruction	
1100 Regular Programs - Elementary / Secondary	8,114,54
1200 Special Programs - Elementary / Secondary	2,388,52
1300 Vocational Education	326,29
1400 Other Instructional Programs - Elementary / Secondary	104,28
tal Instruction	**$10,933,64**
00 Support Services	
2100 Support Services - Students	558,52
2200 Support Services - Instructional Staff	477,43
2300 Support Services - Administration	1,176,38
2400 Support Services - Pupil Health	208,02
2500 Support Services - Business	456,56
2600 Operation and Maintenance of Plant Services	1,471,30
2700 Student Transportation Services	1,016,50
2800 Support Services - Central	288,94
tal Support Services	**$5,653,69**
00 Operation of Non-Instructional Services	
3200 Student Activities	499,37
tal Operation of Non-Instructional Services	**$499,37**
00 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	920,63
5900 Budgetary Reserve	606,90
tal Other Expenditures and Financing Uses	**$1,527,53**
tal Estimated Expenditures and Other Financing Uses	**$18,614,23**

scription	Amount
100 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,699,201
200 Personnel Services - Employee Benefits	3,003,480
300 Purchased Professional and Technical Services	22,150
400 Purchased Property Services	7,500
500 Other Purchased Services	148,425
600 Supplies	232,370
800 Other Objects	1,415
otal Regular Programs - Elementary / Secondary	$8,114,541
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,178,088
200 Personnel Services - Employee Benefits	939,728
300 Purchased Professional and Technical Services	195,878
400 Purchased Property Services	4,000
500 Other Purchased Services	27,200
600 Supplies	42,052
800 Other Objects	1,579
otal Special Programs - Elementary / Secondary	$2,388,525
300 Vocational Education	
500 Other Purchased Services	326,292
otal Vocational Education	$326,292
400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,282
300 Purchased Professional and Technical Services	100,000
otal Other Instructional Programs - Elementary / Secondary	$104,282
otal Instruction	$10,933,640
200 Support Services	
100 Support Services - Students	
100 Personnel Services - Salaries	263,950
200 Personnel Services - Employee Benefits	211,018
300 Purchased Professional and Technical Services	71,000
400 Purchased Property Services	300
500 Other Purchased Services	5,100
600 Supplies	6,050
800 Other Objects	1,110
otal Support Services - Students	$558,528
200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	218,617
200 Personnel Services - Employee Benefits	228,047
300 Purchased Professional and Technical Services	1,375
500 Other Purchased Services	15,720

scription	Amount
800 Other Objects	275
otal Support Services - Instructional Staff	**$477,434**
300 Support Services - Administration	
100 Personnel Services - Salaries	589,801
200 Personnel Services - Employee Benefits	457,152
300 Purchased Professional and Technical Services	82,075
400 Purchased Property Services	285
500 Other Purchased Services	21,125
600 Supplies	18,550
800 Other Objects	7,400
otal Support Services - Administration	**$1,176,388**
400 Support Services - Pupil Health	
100 Personnel Services - Salaries	114,277
200 Personnel Services - Employee Benefits	88,306
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
otal Support Services - Pupil Health	**$208,028**
500 Support Services - Business	
100 Personnel Services - Salaries	239,867
200 Personnel Services - Employee Benefits	199,097
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	250
500 Other Purchased Services	4,200
600 Supplies	1,500
800 Other Objects	250
otal Support Services - Business	**$456,564**
600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	428,461
200 Personnel Services - Employee Benefits	419,273
300 Purchased Professional and Technical Services	132,765
400 Purchased Property Services	238,158
500 Other Purchased Services	56,649
600 Supplies	196,000
otal Operation and Maintenance of Plant Services	**$1,471,306**
700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,010,000
600 Supplies	4,500
otal Student Transportation Services	**$1,016,500**
800 Support Services - Central	
100 Personnel Services - Salaries	84,781

scription	Amount
200 Personnel Services - Employee Benefits	68,115
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	7,000
500 Other Purchased Services	25,708
600 Supplies	73,343
otal Support Services - Central	**$288,947**
'otal Support Services	**$5,653,695**
00 Operation of Non-Instructional Services	
200 Student Activities	
100 Personnel Services - Salaries	209,160
200 Personnel Services - Employee Benefits	89,275
300 Purchased Professional and Technical Services	77,700
400 Purchased Property Services	13,000
500 Other Purchased Services	47,900
600 Supplies	60,336
800 Other Objects	2,000
otal Student Activities	**$499,371**
'otal Operation of Non-Instructional Services	**$499,371**
00 Other Expenditures and Financing Uses	
100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	920,632
otal Debt Service / Other Expenditures and Financing Uses	**$920,632**
900 Budgetary Reserve	
800 Other Objects	606,900
otal Budgetary Reserve	**$606,900**
'otal Other Expenditures and Financing Uses	**$1,527,532**
TAL EXPENDITURES	**$18,614,238**

sh and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,346,402	2,300,000
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	70,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
tal Cash and Short-Term Investments	**$4,416,402**	**$2,375,000**

ng-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		

ng-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
tal Long-Term Investments		
TAL CASH AND INVESTMENTS	**$4,416,402**	**$2,375,000**

ng-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
eneral Fund		
0510 Bonds Payable	2,448,953	1,528,321
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	210,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
otal General Fund	**$2,658,953**	**$1,738,321**
ublic 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		
otal Public Purpose (Expendable) Trust Fund		
ther 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		
otal Other Comptroller-Approved Special Revenue Funds		
thletic / 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		
otal Athletic / School-Sponsored Extra Curricular Activities Fund		

ng-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
apital 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		
otal Capital Reserve Fund - § 690, §1850		
apital 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		
otal Capital Reserve Fund - § 1431		
ther 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		
otal Other Capital Projects Fund		
ebt 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		
otal Debt Service Fund		

ng-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
ood 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		
otal Food Service / Cafeteria Operations Fund		
hild 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		
otal Child Care Operations Fund		
ther 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		
otal Other Enterprise Funds		
ternal 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		
otal Internal Service Fund		

ng-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
rivate 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		
otal Private Purpose Trust Fund		
ıvestment 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		
otal Investment Trust Fund		
ension 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		
otal Pension Trust Fund		
ctivity 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		
otal Activity Fund		

ng-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
ther 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		
otal Other Agency Fund		
ermanent 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		
otal Permanent Fund		
tal Long-Term Indebtedness	**$2,658,953**	**$1,738,321**

ort-Term Payables	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		
Permanent Fund		
tal Short-Term Payables		
)TAL INDEBTEDNESS	**$2,658,953**	**$1,738,321**

:count Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,100,000
0850 Unassigned Fund Balance	910,532
tal Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,010,532**
5900 Budgetary Reserve	**606,900**
:tal Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$3,617,432**