

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 08/20/2023


President of the Board - Original Signature Required6/20/2023
Date
Secretary of the Board - Original Signature Required6/20/2023
Date
Chief School Administrator - Original Signature Required6/20/2023
Date

Jennilee Shores

Contact Person

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Telephone

Extension

jshores@athensasd.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 : 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.

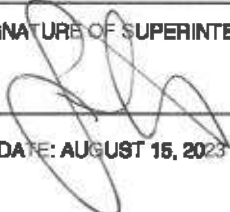
Total Budgeted Expenditures	\$45283623
Ending Unassigned Fund Balance	\$8834840
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	19.51%

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**

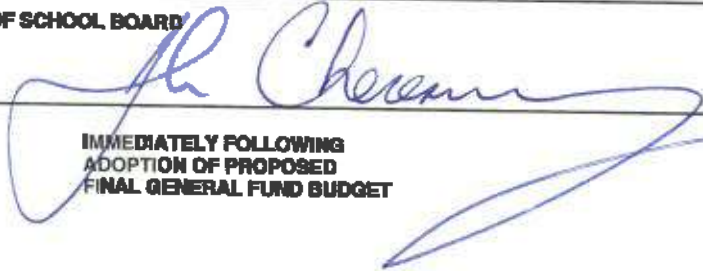
24 PS 6-687(a)(1)

(03/2006)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117080603
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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 6/20/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

2023-2024 Final General Fund Budget

LEA : 117080503 Athens Area SD

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Validations

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<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	7,118,408	
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	18,121,584	
7000 Revenue from State Sources	24,485,006	
8000 Revenue from Federal Sources	2,748,806	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$45,355,378</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$54,097,365</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	565,589
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	\$18,121,584
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	1,562,188
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,246
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	584,274
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,857
7340 State Property Tax Reduction Allocation	1,169,810
7360 Safe Schools	121,919
7505 Ready to Learn Block Grant	418,272
7620 State Share of Retirement Contributions	3,780,422
REVENUE FROM STATE SOURCES	\$24,488,008
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	701,888
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	76,362
8517 Title IV - 21st Century Schools	52,857
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	45,358,376

Act 1 Index (current): 5.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,543,458

Amount of Tax Relief for Homestead Exclusions \$1,169,610

Total Approx. Tax Revenue: \$13,713,068

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	\$14,284,326	\$14,284,326
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$14,284,326	\$14,284,326
(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)		
l. 2023-24 Real Estate Tax Rate	52.3000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$14,730,103	\$14,730,103
(l / 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		\$12,543,458
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,543,458
Amount of Tax Relief for Homestead Exclusions	\$1,169,810
Total Approx. Tax Revenue:	\$13,713,068
Approx. Tax Levy for Tax Rate Calculation:	\$14,730,103

Bradford

Total

Index Maximums		
p. Maximum Mills Based On Index ($1 \div (1 + \text{Index})$)	58.7872	
q. Mills In Excess of Index (If $(1 > p)$, $(1 - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 \div d$)	\$15,151,784	\$15,151,784
IV. s. Millage Rate within Index? (If $1 > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (If $(m > r)$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($1 \div \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,987.75	
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 \$1,169,810

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

\$1,169,810

Lowering RE Tax Rate

\$0

\$1,169,810

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$1,169,810

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
Bradford	281,646,336	52.3000	14,730,103			92.50000%	
Totals:	281,646,336		14,730,103	1,169,610	13,560,493	92.50000%	12,543,458

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00		0
6140 Current Act 511 Taxes – Flat Rate Assessments			
6141 Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Tax Levy
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 Current Act 511 Taxes – Proportional Assessments			
6151 Current Act 511 Earned Income Taxes	Rate	Add'l Rate (if appl.)	Tax Levy
6152 Current Act 511 Occupation Taxes	1.590%	0.000%	195,871,218
6153 Current Act 511 Real Estate Transfer Taxes	0.000	0.000	0
6154 Current Act 511 Amusement Taxes	1.000%	0.000%	18,876,300
6155 Current Act 511 Business Privilege Taxes	0.000%	0.000%	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000	0.000	0
6157 Current Act 511 Mercantile Taxes	0.000%	0.000%	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.000	0.000	0
Total Current Act 511 Taxes – Proportional Assessments			214,748,518
Total Act 511, Current Taxes			3,244,374
Act 511 Tax Limit →	768,998,080	X	12
	Market Value		Mills
			9,227,977
			(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>									
6161	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%				

2023-2024 Final General Fund Budget

LEA : 117080803 Athens Area SD

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Estimated Expenditures and Other Financing Uses: Budget Summary

Description	Page - 1 of 1
	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
1200 Special Programs - Elementary / Secondary	18,199,924
1300 Vocational Education	8,780,843
1400 Other Instructional Programs - Elementary / Secondary	2,105,334
Total Instruction	296,101
	\$27,382,002
2000 Support Services	
2100 Support Services - Students	1,806,858
2200 Support Services - Instructional Staff	1,483,107
2300 Support Services - Administration	2,406,956
2400 Support Services - Pupil Health	677,803
2500 Support Services - Business	550,025
2600 Operation and Maintenance of Plant Services	3,188,928
2700 Student Transportation Services	2,215,818
2800 Support Services - Central	848,360
Total Support Services	\$13,173,854
3000 Operation of Non-Instructional Services	
3200 Student Activities	878,686
3300 Community Services	56,578
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	3,782,595
Total Other Expenditures and Financing Uses	\$3,782,595
Total Estimated Expenditures and Other Financing Uses	\$45,283,523

Description	Page - 1 of 4
	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	9,411,959
300 Purchased Professional and Technical Services	6,775,008
400 Purchased Property Services	509,970
500 Other Purchased Services	43,100
600 Supplies	760,475
800 Other Objects	690,737
Total Regular Programs - Elementary / Secondary	8,875
1200 Special Programs - Elementary / Secondary	\$18,199,934
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	2,906,399
300 Purchased Professional and Technical Services	2,534,333
500 Other Purchased Services	508,940
600 Supplies	778,471
800 Other Objects	42,500
Total Special Programs - Elementary / Secondary	10,000
1300 Vocational Education	\$6,780,843
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	743,754
300 Purchased Professional and Technical Services	584,992
400 Purchased Property Services	17,507
500 Other Purchased Services	550
600 Supplies	740,459
800 Other Objects	34,239
Total Vocational Education	3,836
1400 Other Instructional Programs - Elementary / Secondary	\$2,105,334
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	183,623
400 Purchased Property Services	78,719
500 Other Purchased Services	1,500
600 Supplies	26,769
Total Other Instructional Programs - Elementary / Secondary	5,500
Total Instruction	\$296,161
2000 Support Services	\$27,382,802
2100 Support Services - Students	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	940,459
300 Purchased Professional and Technical Services	669,409
500 Other Purchased Services	181,741
600 Supplies	4,900
800 Other Objects	8,000
Total Support Services - Students	1,360
Total Support Services - Students	\$1,805,868

Description	Page - 2 of 4
Amount	
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	608,910
300 Purchased Professional and Technical Services	530,032
500 Other Purchased Services	160,365
600 Supplies	17,750
800 Other Objects	165,960
Total Support Services - Instructional Staff	100
2300 Support Services - Administration	\$1,483,107
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	1,154,428
300 Purchased Professional and Technical Services	918,038
400 Purchased Property Services	177,811
500 Other Purchased Services	500
600 Supplies	65,963
800 Other Objects	52,967
Total Support Services - Administration	38,250
2400 Support Services - Pupil Health	\$2,405,955
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	328,483
300 Purchased Professional and Technical Services	264,081
400 Purchased Property Services	78,719
500 Other Purchased Services	1,000
600 Supplies	2,000
Total Support Services - Pupil Health	13,500
2500 Support Services - Business	\$677,803
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	218,555
300 Purchased Professional and Technical Services	137,418
500 Other Purchased Services	13,500
600 Supplies	135,752
800 Other Objects	33,650
Total Support Services - Business	11,150
2600 Operation and Maintenance of Plant Services	\$558,026
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	972,488
300 Purchased Professional and Technical Services	871,081
400 Purchased Property Services	255,282
500 Other Purchased Services	518,887
600 Supplies	8,750
700 Property	543,800
800 Other Objects	20,000
Total Operation and Maintenance of Plant Services	1,050
2700 Student Transportation Services	\$3,188,928
100 Personnel Services - Salaries	

Description	Page - 3 of 4
200 Personnel Services - Employee Benefits	Amount
300 Purchased Professional and Technical Services	9,884
600 Other Purchased Services	5,000
800 Supplies	2,155,250
800 Other Objects	22,175
Total Student Transportation Services	100
2200 Support Services - Central	\$2,215,618
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	281,937
300 Purchased Professional and Technical Services	182,016
400 Purchased Property Services	32,000
500 Other Purchased Services	132,350
600 Supplies	11,350
Total Support Services - Central	218,707
Total Support Services	\$848,360
3000 Operation of Non-Instructional Services	\$13,173,654
3200 Student Activities	
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	385,721
300 Purchased Professional and Technical Services	124,482
400 Purchased Property Services	90,333
500 Other Purchased Services	21,000
600 Supplies	132,160
700 Property	96,000
800 Other Objects	5,000
Total Student Activities	24,000
3300 Community Services	\$878,698
100 Personnel Services - Salaries	
200 Personnel Services - Employee Benefits	36,100
500 Other Purchased Services	15,478
600 Supplies	3,000
Total Community Services	2,000
Total Operation of Non-Instructional Services	\$88,578
4000 Facilities Acquisition, Construction and Improvement Services	\$935,272
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	
Total Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	\$10,000
6200 Interfund Transfers - Out	
900 Other Uses of Funds	

3,762,585

Description	Page - 4 of 4
	Amount
Total Interfund Transfers - Out	\$3,752,595
Total Other Expenditures and Financing Uses	\$3,752,595
TOTAL EXPENDITURES	\$45,263,523

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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

<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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,683,027

\$9,183,027

Long-Term Indebtedness**06/30/2023 Estimate****06/30/2024 Projection****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

Long-Term Indebtedness**06/30/2023 Estimate****06/30/2024 Projection****Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness06/30/2023 Estimate06/30/2024 Projection**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness**06/30/2023 Estimate****06/30/2024 Projection****Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund**Investment Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Short-Term Payables

	<u>09/30/2023 Estimate</u>	<u>09/30/2024 Projection</u>
General Fund	3,808,176	3,864,831
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 890, \$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	\$3,808,176	\$3,864,831
TOTAL INDEBTEDNESS	\$3,808,176	\$3,864,831

Account Description	Amounts
0610 Nonspendable Fund Balance	
0620 Restricted Fund Balance	341,040
0630 Committed Fund Balance	
0640 Assigned Fund Balance	
0650 Unassigned Fund Balance	8,834,840
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,834,840
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,176,880