

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

6/8/2023

Date


Secretary of the Board - Original Signature Required

6/8/2023

Date


Chief School Administrator - Original Signature Required

6/8/2023

Date

Mark Jannone

Contact Person

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Extn :

Telephone

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 : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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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

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%

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 6/8/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canton Area SD	County : Bradford	AUN Number : 117081003
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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 <i>Judy L. Lounbeer</i>	DATE 04-13-23
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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>
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

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

10 Nonspendable Fund Balance

20 Restricted Fund Balance

30 Committed Fund Balance

40 Assigned Fund Balance

50 Unassigned Fund Balance

2,300,000

2,200,000

total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year

\$4,500,000

Estimated Revenues And Other Financing Sources

100 Revenue from Local Sources

4,769,842

100 Revenue from State Sources

11,834,347

100 Revenue from Federal Sources

520,581

100 Other Financing Sources

total Estimated Revenues And Other Financing Sources

\$17,124,770

total 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

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

17,124,770

1 Index (current): 5.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:
 pro. Tax Revenue from RE Taxes:
 Amount of Tax Relief for Homestead Exclusions
 Total Approx. Tax Revenue:
 pro. Tax Levy for Tax Rate Calculation:

Revenue
 Section 672.1 Method Choice: (a)(1)

4
 \$3,191,937
 \$375,792
 \$3,567,729
 \$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 Prt Collection)				

t 1 Index (current): 5.9%
 Calculation Method: ⁴
 Number of Decimals For Tax Rate Calculation:
 prox. Tax Revenue from RE Taxes: \$3,191,937
 Amount of Tax Relief for Homestead Exclusions: \$375,792
 Total Approx. Tax Revenue: \$3,567,729
 prox. Tax Levy for Tax Rate Calculation: \$3,791,739

Section 672.1 Method Choice: (a)(1)

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

Information Related to Property Tax Relief
 Assessed Value Exclusion per Homestead \$7,224.00
 Number of Homestead/Farmstead Properties 971
 Median Assessed Value of Homestead Properties 154

\$15,346.00
 293
 1418
 \$47,400

1 Index (current): 5.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

prox. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

prox. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue
 4
 \$3,191,937
\$375,792
 \$3,567,729
 \$3,791,739

Total

Lycoming

Tioga

Bradford

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$375,792	Lowering RE Tax Rate	\$0	\$375,792
\$0		\$0	\$0
\$375,792			\$375,792

CODE

11	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
		Idford	66,440,793	36.9437	2,454,569			93.83800%	
		Combing	33,580,900	15.1764	509,637			90.63200%	
		ga	47,585,843	17.3902	827,527			93.99900%	
		Totals:	147,607,536		3,791,733	375,792	3,415,941 X	93.44223%	3,191,931
120	Current Per Capita Taxes, Section 679					Rate			Estimated Revenue
						\$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							312,859,092 X	658,080
						Act 511 Tax Limit -->		12	3,754,309
						Market Value		Mills	(511 Limit)

Tax Junction	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
3111	<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%				
3120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
3141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
3151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
3152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	5.9%				
3153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

<u>Description</u>	<u>Amount</u>
00 Instruction	
1100 Regular Programs - Elementary / Secondary	8,114,541
1200 Special Programs - Elementary / Secondary	2,388,521
1300 Vocational Education	326,291
1400 Other Instructional Programs - Elementary / Secondary	104,281
total Instruction	\$10,933,641
00 Support Services	
2100 Support Services - Students	558,521
2200 Support Services - Instructional Staff	477,431
2300 Support Services - Administration	1,176,381
2400 Support Services - Pupil Health	208,021
2500 Support Services - Business	456,561
2600 Operation and Maintenance of Plant Services	1,471,301
2700 Student Transportation Services	1,016,501
2800 Support Services - Central	288,941
total Support Services	\$5,653,691
00 Operation of Non-Instructional Services	
3200 Student Activities	499,371
total Operation of Non-Instructional Services	\$499,371
00 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	920,631
5900 Budgetary Reserve	606,901
total Other Expenditures and Financing Uses	\$1,527,531
total Estimated Expenditures and Other Financing Uses	\$18,614,231

<u>Description</u>	<u>Amount</u>
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
Total 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
Total Special Programs - Elementary / Secondary	\$2,388,525
300 Vocational Education	
500 Other Purchased Services	326,292
Total 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
Total Other Instructional Programs - Elementary / Secondary	\$104,282
Total Instruction	\$10,933,640
100 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
Total 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

<u>Description</u>	<u>Amount</u>
800 Other Objects	275
total 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
total 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
total 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
total 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
total 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
total Student Transportation Services	\$1,016,500
800 Support Services - Central	
100 Personnel Services - Salaries	84,781

Description	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
Total Support Services - Central	\$288,947
Total Support Services	\$5,653,695
100 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
Total Student Activities	\$499,371
Total Operation of Non-Instructional Services	\$499,371
100 Other Expenditures and Financing Uses	
100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	920,632
Total Debt Service / Other Expenditures and Financing Uses	\$920,632
900 Budgetary Reserve	
800 Other Objects	606,900
Total Budgetary Reserve	\$606,900
Total Other Expenditures and Financing Uses	\$1,527,532
TOTAL EXPENDITURES	\$18,614,238

Long-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		
Total Cash and Short-Term Investments	\$4,416,402	\$2,375,000

Long-Term Investments

	<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		

	06/30/2023 Estimate	06/30/2024 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,416,402	\$2,375,000

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Indebtedness		
General 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		
Total General Fund	\$2,658,953	\$1,738,321
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		

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 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

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 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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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

\$2,658,953

\$1,738,321

06/30/2023 Estimate 06/30/2024 Projection

Short-Term Payables

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

\$2,658,953 \$1,738,321

TOTAL INDEBTEDNESS

Account 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
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,010,532
5900 Budgetary Reserve	606,900
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,617,432