

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

6/14/2023

Date



Secretary of the Board - Original Signature Required

6/14/2023

Date



Chief School Administrator - Original Signature Required

6/14/2023

Date

Christopher McHugh

Contact Person

(215)781-1000

Telephone

Extn :1017

Extension

cmchugh@bbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bristol Borough SD	COUNTY : Bucks	AUN : 122091303
---	-------------------	--------------------

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.

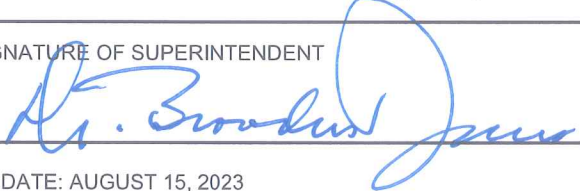
Total Budgeted Expenditures	\$27087762
Ending Unassigned Fund Balance	\$1615236
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.96%

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 6/14/2023
---	-------------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Bristol Borough SD	County : Bucks	AUN Number : 122091303
---	--------------------------	----------------------------------

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 6/14/2023
---	------------------------------

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

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

<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	105,944
0820 Restricted Fund Balance	355,511
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,615,236
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,615,236</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,222,594
7000 Revenue from State Sources	13,159,438
8000 Revenue from Federal Sources	1,705,730
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,087,762</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,702,998</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,045,417
6112 Interim Real Estate Taxes	5,596
6113 Public Utility Realty Taxes	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	180,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	4,500
6910 Rentals	345,081
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$12,222,594
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,681,705
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	1,226,163
7311 Pupil Transportation Subsidy	88,922
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	254,562
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,160
7340 State Property Tax Reduction Allocation	626,911
7505 Ready to Learn Block Grant	214,151
7810 State Share of Social Security and Medicare Taxes	497,393
7820 State Share of Retirement Contributions	2,408,471
REVENUE FROM STATE SOURCES	\$13,159,438
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	285,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	570,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	56,716
8517 Title IV - 21st Century Schools	34,348
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	759,666
REVENUE FROM FEDERAL SOURCES	\$1,705,730
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,087,762

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,045,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>	
Total Approx. Tax Revenue:	\$11,672,328	
Approx. Tax Levy for Tax Rate Calculation:	\$12,241,440	
	Bucks	Total

2022-23 Data		
a. Assessed Value	\$79,260,890	\$79,260,890
b. Real Estate Mills	154.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$609,245,152	\$609,245,152
d. Assessed Value	\$79,489,870	\$79,489,870
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,206,177	\$12,206,177
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,206,177	\$12,206,177
(f Total * g)		
i. Base Mills Subject to Index	154.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.10000%	95.10000%
k. Tax Levy Needed	\$12,241,440	\$12,241,440
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	154.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,241,440	\$12,241,440
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,614,529
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,045,417
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,045,417	
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>	
Total Approx. Tax Revenue:	\$11,672,328	
Approx. Tax Levy for Tax Rate Calculation:	\$12,241,440	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	162.7780	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,939,202	\$12,939,202
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	\$2,490.00	
Number of Homestead/Farmstead Properties	1635	1635
Median Assessed Value of Homestead Properties		\$16,680

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,045,417
Amount of Tax Relief for Homestead Exclusions	<u>\$626,911</u>
Total Approx. Tax Revenue:	\$11,672,328
Approx. Tax Levy for Tax Rate Calculation:	\$12,241,440
	Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$626,911	Lowering RE Tax Rate	\$0	\$626,911
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$626,911

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	79,489,870	154.0000	12,241,440			95.10000%	
Totals:	79,489,870		12,241,440	626,911 =	11,614,529 X	95.10000% =	11,045,417

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 25,000 25,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	180,000	180,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 180,000 180,000

Total Act 511, Current Taxes 205,000

Act 511 Tax Limit -->	609,245,152 X	12	7,310,942
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Bucks	154.0000	154.0000	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,447,184
1200 Special Programs - Elementary / Secondary	4,874,917
1300 Vocational Education	998,279
1400 Other Instructional Programs - Elementary / Secondary	1,036,670
Total Instruction	\$18,357,050
2000 Support Services	
2100 Support Services - Students	756,066
2200 Support Services - Instructional Staff	187,863
2300 Support Services - Administration	1,530,269
2400 Support Services - Pupil Health	328,818
2500 Support Services - Business	392,308
2600 Operation and Maintenance of Plant Services	1,688,727
2700 Student Transportation Services	511,150
2800 Support Services - Central	372,812
2900 Other Support Services	4,999
Total Support Services	\$5,773,012
3000 Operation of Non-Instructional Services	
3200 Student Activities	352,051
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$356,051
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	581,235
Total Facilities Acquisition, Construction and Improvement Services	\$581,235
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,020,414
Total Other Expenditures and Financing Uses	\$2,020,414
Total Estimated Expenditures and Other Financing Uses	\$27,087,762

2023-2024 Final General Fund Budget

LEA : 122091303 Bristol Borough SD

Printed 6/15/2023 8:23:04 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,212,494
200 Personnel Services - Employee Benefits	3,994,162
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	4,500
500 Other Purchased Services	1,051,628
600 Supplies	163,300
700 Property	10,000
800 Other Objects	1,100
Total Regular Programs - Elementary / Secondary	\$11,447,184
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,121,742
200 Personnel Services - Employee Benefits	1,321,126
300 Purchased Professional and Technical Services	992,883
500 Other Purchased Services	429,166
600 Supplies	10,000
Total Special Programs - Elementary / Secondary	\$4,874,917
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	63,880
200 Personnel Services - Employee Benefits	52,504
400 Purchased Property Services	2,000
500 Other Purchased Services	877,895
700 Property	2,000
Total Vocational Education	\$998,279
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	346,686
200 Personnel Services - Employee Benefits	241,984
300 Purchased Professional and Technical Services	335,500
500 Other Purchased Services	72,500
600 Supplies	40,000
Total Other Instructional Programs - Elementary / Secondary	\$1,036,670
Total Instruction	\$18,357,050
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	442,282
200 Personnel Services - Employee Benefits	278,119
300 Purchased Professional and Technical Services	28,790
500 Other Purchased Services	3,000
600 Supplies	3,625
800 Other Objects	250
Total Support Services - Students	\$756,066
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	110,326

2023-2024 Final General Fund Budget

LEA : 122091303 Bristol Borough SD

Printed 6/15/2023 8:23:04 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	58,421
300 Purchased Professional and Technical Services	11,116
600 Supplies	8,000
Total Support Services - Instructional Staff	\$187,863
2300 Support Services - Administration	
100 Personnel Services - Salaries	854,809
200 Personnel Services - Employee Benefits	511,310
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	3,000
500 Other Purchased Services	24,250
600 Supplies	24,800
800 Other Objects	10,100
Total Support Services - Administration	\$1,530,269
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	183,696
200 Personnel Services - Employee Benefits	135,728
300 Purchased Professional and Technical Services	2,000
600 Supplies	7,394
Total Support Services - Pupil Health	\$328,818
2500 Support Services - Business	
100 Personnel Services - Salaries	226,851
200 Personnel Services - Employee Benefits	142,781
300 Purchased Professional and Technical Services	15,200
500 Other Purchased Services	1,976
600 Supplies	5,000
800 Other Objects	500
Total Support Services - Business	\$392,308
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	545,179
200 Personnel Services - Employee Benefits	400,648
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	262,900
500 Other Purchased Services	201,500
600 Supplies	163,000
700 Property	500
Total Operation and Maintenance of Plant Services	\$1,688,727
2700 Student Transportation Services	
100 Personnel Services - Salaries	214,516
200 Personnel Services - Employee Benefits	101,334
400 Purchased Property Services	35,000
500 Other Purchased Services	119,300
600 Supplies	41,000
Total Student Transportation Services	\$511,150
2800 Support Services - Central	

2023-2024 Final General Fund Budget

LEA : 122091303 Bristol Borough SD

Printed 6/15/2023 8:23:04 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	141,486
200 Personnel Services - Employee Benefits	83,257
300 Purchased Professional and Technical Services	98,722
500 Other Purchased Services	39,347
700 Property	10,000
Total Support Services - Central	\$372,812
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,999
Total Other Support Services	\$4,999
Total Support Services	\$5,773,012
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	132,495
200 Personnel Services - Employee Benefits	55,847
300 Purchased Professional and Technical Services	79,354
400 Purchased Property Services	13,500
500 Other Purchased Services	36,820
600 Supplies	26,815
800 Other Objects	7,220
Total Student Activities	\$352,051
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$356,051
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	581,235
Total Facilities Acquisition, Construction and Improvement Services	\$581,235
Total Facilities Acquisition, Construction and Improvement Services	\$581,235
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,971,111
900 Other Uses of Funds	49,303
Total Debt Service / Other Expenditures and Financing Uses	\$2,020,414
Total Other Expenditures and Financing Uses	\$2,020,414
TOTAL EXPENDITURES	\$27,087,762

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,721,180	1,721,180
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	100,500	100,500
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,500	7,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	356,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,185,180	\$2,129,180

Long-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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,185,180	\$2,129,180
-----------------------------------	--------------------	--------------------

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	14,400,000	12,761,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	726,269	700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,745,024	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,871,293	\$15,061,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
-------------------------------	----------------------------	------------------------------

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

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

<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	\$16,871,293	\$15,061,000

Short-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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$16,871,293	\$15,061,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	105,944
0820 Restricted Fund Balance	355,511
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,615,236
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,615,236

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,076,691
--	--------------------