

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

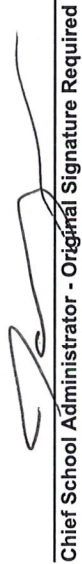
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required6/19/2023

Date

Secretary of the Board - Original Signature Required6/20/2023

Date

Chief School Administrator - Original Signature Required6/20/2023

Date

Erica Covington

(570)925-0921

Extn :

Contact Person

Telephone

Extension

ecovington@bentonsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Benton Area SD	COUNTY : Columbia	AUN : 116191004
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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.

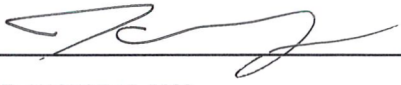
Total Budgeted Expenditures	\$14887662
Ending Unassigned Fund Balance	\$203299
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.36%

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 : Benton Area SD	County : Columbia	AUN Number : 116191004
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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 4/17/23
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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>
5230	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1400, Object 100: \$97,515.00 Function 1400, Object 200: \$101,521.00	Benefits amount is greater than salaries for function 1400.
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.	Estimated ending, unreserved fund balance is within allowable limits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds remain
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned funds remain

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	360,000	
0840 Assigned Fund Balance	435,000	
0850 Unassigned Fund Balance	478,481	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,273,481</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,654,238	
7000 Revenue from State Sources	6,780,170	
8000 Revenue from Federal Sources	178,072	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$14,612,480</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,885,961</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,687,233
6113 Public Utility Realty Taxes	6,580
6114 Payments in Lieu of Current Taxes - State / Local	2,119
6150 Current Act 511 Taxes - Proportional Assessments	1,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	325,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,306
6940 Tuition from Patrons	100,000
REVENUE FROM LOCAL SOURCES	\$7,654,238
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,759,034
7112 Basic Education Funding-Social Security	175,000
7220 Vocational Education	102,816
7271 Special Education funds for School-Aged Pupils	537,211
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,586
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,524
7340 State Property Tax Reduction Allocation	445,428
7360 Safe Schools	47,811
7505 Ready to Learn Block Grant	112,285
7820 State Share of Retirement Contributions	1,050,000
REVENUE FROM STATE SOURCES	\$6,780,170
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	144,928
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	22,406
8517 Title IV - 21st Century Schools	10,738
REVENUE FROM FEDERAL SOURCES	\$178,072
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,612,480

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,687,233	
Amount of Tax Relief for Homestead Exclusions	<u>\$445,428</u>	
Total Approx. Tax Revenue:	\$6,132,661	
Approx. Tax Levy for Tax Rate Calculation:	\$6,495,676	
	Columbia	Total

2022-23 Data		
a. Assessed Value	\$96,819,621	\$96,819,621
b. Real Estate Mills	63.4201	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$382,309,008	\$382,309,008
d. Assessed Value	\$97,175,639	\$97,175,639
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,140,310	\$6,140,310
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,140,310	\$6,140,310
(f Total * g)		
i. Base Mills Subject to Index	63.4201	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$6,495,676	\$6,495,676
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	66.8447	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,495,676	\$6,495,676
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,050,248
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,687,233
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,687,233	
Amount of Tax Relief for Homestead Exclusions	<u>\$445,428</u>	
Total Approx. Tax Revenue:	\$6,132,661	
Approx. Tax Levy for Tax Rate Calculation:	\$6,495,676	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	66.8447	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,495,676	\$6,495,676
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	\$4,347.00	
Number of Homestead/Farmstead Properties	1533	1533
Median Assessed Value of Homestead Properties		\$33,034

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,687,233
Amount of Tax Relief for Homestead Exclusions	<u>\$445,428</u>
Total Approx. Tax Revenue:	\$6,132,661
Approx. Tax Levy for Tax Rate Calculation:	\$6,495,676
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$445,428	Lowering RE Tax Rate	\$0	\$445,428
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$445,428

CODE								
6111 <u>Current Real Estate Taxes</u>								
<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>	
Columbia	97,175,639	66.8447	6,495,676			94.00000%		
Totals:	97,175,639		6,495,676	- 445,428 =	6,050,248 X	94.00000%	=	5,687,233
					<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>				\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes				\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate				\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes				\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes				\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate				\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate				\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments				\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments							0	0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes				1.100%	0.500%	1,225,000	1,225,000
6152	Current Act 511 Occupation Taxes				0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes				1.000%	0.000%	100,000	100,000
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							1,325,000	1,325,000
Total Act 511, Current Taxes								1,325,000
		Act 511 Tax Limit -->			382,309,008 X	12	4,587,708	
					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>									
	Columbia	63.4201	66.8447	5.40%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	5.4%	0.500%	0.500%	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,604,367
1200 Special Programs - Elementary / Secondary	1,641,123
1300 Vocational Education	644,629
1400 Other Instructional Programs - Elementary / Secondary	199,036
Total Instruction	\$8,089,155
2000 Support Services	
2100 Support Services - Students	613,193
2200 Support Services - Instructional Staff	721,727
2300 Support Services - Administration	850,032
2400 Support Services - Pupil Health	228,806
2500 Support Services - Business	577,201
2600 Operation and Maintenance of Plant Services	1,249,142
2700 Student Transportation Services	734,700
2800 Support Services - Central	539,712
Total Support Services	\$5,514,513
3000 Operation of Non-Instructional Services	
3200 Student Activities	329,617
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$333,617
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	950,377
Total Other Expenditures and Financing Uses	\$950,377
Total Estimated Expenditures and Other Financing Uses	\$14,887,662

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,975,222
200 Personnel Services - Employee Benefits	2,143,740
300 Purchased Professional and Technical Services	39,600
400 Purchased Property Services	27,700
500 Other Purchased Services	321,330
600 Supplies	85,835
800 Other Objects	10,940
Total Regular Programs - Elementary / Secondary	\$5,604,367
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	833,681
200 Personnel Services - Employee Benefits	582,749
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	172,850
600 Supplies	7,843
800 Other Objects	3,000
Total Special Programs - Elementary / Secondary	\$1,641,123
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	240,253
200 Personnel Services - Employee Benefits	148,342
500 Other Purchased Services	235,570
600 Supplies	15,894
800 Other Objects	4,570
Total Vocational Education	\$644,629
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	97,515
200 Personnel Services - Employee Benefits	101,521
Total Other Instructional Programs - Elementary / Secondary	\$199,036
Total Instruction	\$8,089,155
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	346,506
200 Personnel Services - Employee Benefits	239,693
500 Other Purchased Services	11,889
600 Supplies	15,105
Total Support Services - Students	\$613,193
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	304,181
200 Personnel Services - Employee Benefits	297,693
400 Purchased Property Services	11,950
500 Other Purchased Services	1,750
600 Supplies	105,778
800 Other Objects	375

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Description	Amount
Total Support Services - Instructional Staff	\$721,727
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	416,581
200 Personnel Services - Employee Benefits	346,301
300 Purchased Professional and Technical Services	41,400
500 Other Purchased Services	17,100
600 Supplies	10,900
800 Other Objects	17,750
Total Support Services - Administration	\$850,032
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	102,590
200 Personnel Services - Employee Benefits	77,267
300 Purchased Professional and Technical Services	47,000
600 Supplies	1,949
Total Support Services - Pupil Health	\$228,806
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	171,892
200 Personnel Services - Employee Benefits	149,509
300 Purchased Professional and Technical Services	1,800
400 Purchased Property Services	43,475
500 Other Purchased Services	141,000
600 Supplies	5,000
700 Property	19,250
800 Other Objects	45,275
Total Support Services - Business	\$577,201
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	408,904
200 Personnel Services - Employee Benefits	224,413
400 Purchased Property Services	230,050
500 Other Purchased Services	3,350
600 Supplies	339,425
700 Property	40,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$1,249,142
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	729,700
600 Supplies	5,000
Total Student Transportation Services	\$734,700
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	156,168
200 Personnel Services - Employee Benefits	122,044
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	8,000
500 Other Purchased Services	51,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	31,000
700 Property	166,000
Total Support Services - Central	\$539,712
Total Support Services	\$5,514,513
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	138,999
200 Personnel Services - Employee Benefits	58,078
300 Purchased Professional and Technical Services	46,250
400 Purchased Property Services	1,600
500 Other Purchased Services	47,050
600 Supplies	31,340
700 Property	1,250
800 Other Objects	5,050
Total Student Activities	\$329,617
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$333,617
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	950,377
Total Debt Service / Other Expenditures and Financing Uses	\$950,377
Total Other Expenditures and Financing Uses	\$950,377
TOTAL EXPENDITURES	\$14,887,662

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,900,000	1,700,000
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	38,527	38,527
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	39,000	39,000
Total Cash and Short-Term Investments	\$1,977,527	\$1,777,527

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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,977,527	\$1,777,527

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,817,000	6,018,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	15,000	15,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,832,000	\$6,033,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

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<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	\$6,832,000	\$6,033,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,832,000	\$6,033,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	360,000
0840 Assigned Fund Balance	435,000
0850 Unassigned Fund Balance	203,299
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$998,299
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$998,299