

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023

President of the Board - Original Signature Required



Date

6-21-2023

Secretary of the Board - Original Signature Required



Date

6/21/23

Chief School Administrator - Original Signature Required



Date

6/21/23

Valerie Brooks

(724)627-8151

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Contact Person

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 : Central Greene SD	COUNTY : Greene	AUN : 101301403
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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	\$35378379
Ending Unassigned Fund Balance	\$2800000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.91%

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 6/21/23
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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 : Central Greene SD	County : Greene	AUN Number : 101301403
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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 6-21-2023
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00 . Provide a justification.	Object 200 includes tuition reimbursement payments.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$785,768.00 Function 2300, Object 200: \$924,490.00	Object 200 includes retiree benefit payments.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$10,000.00	Object 200 includes tuition reimbursement payments.
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.	Amount available for expenditures prior to receiving tax revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amounts set aside for future expenditures.

<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	
0840 Assigned Fund Balance	2,138,109
0850 Unassigned Fund Balance	5,387,525
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,525,634</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,630,742
7000 Revenue from State Sources	17,631,374
8000 Revenue from Federal Sources	906,430
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$35,168,546</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$42,694,180</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,511,142
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	2,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	521,000
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	101,000
REVENUE FROM LOCAL SOURCES	\$16,630,742
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,912,886
7112 Basic Education Funding-Social Security	508,881
7220 Vocational Education	68,000
7271 Special Education funds for School-Aged Pupils	2,235,663
7311 Pupil Transportation Subsidy	720,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	466,295
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	1,160,742
7505 Ready to Learn Block Grant	352,907
7820 State Share of Retirement Contributions	2,171,000
REVENUE FROM STATE SOURCES	\$17,631,374
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	597,753
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	69,933
8517 Title IV - 21st Century Schools	44,001
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	20,633
8751 ARP ESSER Learning Loss	61,110
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,000
REVENUE FROM FEDERAL SOURCES	\$906,430
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,168,546

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,511,142	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>	
Total Approx. Tax Revenue:	\$14,671,884	
Approx. Tax Levy for Tax Rate Calculation:	\$15,444,115	
	Greene	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$525,901,377	\$525,901,377
b. Real Estate Mills	29.1175	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$837,225,340	\$837,225,340
d. Assessed Value	\$530,406,645	\$530,406,645
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,312,933	\$15,312,933
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$15,312,933	\$15,312,933
(f Total * g)		
i. Base Mills Subject to Index	29.1175	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.59350%	94.59350%
k. Tax Levy Needed	\$15,444,115	\$15,444,115
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	29.1175	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,444,115	\$15,444,115
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,283,373
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,511,142
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,511,142	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>	
Total Approx. Tax Revenue:	\$14,671,884	
Approx. Tax Levy for Tax Rate Calculation:	\$15,444,115	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.6898	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,278,074	\$16,278,074
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	\$13,454.00	
Number of Homestead/Farmstead Properties	2963	2963
Median Assessed Value of Homestead Properties		\$61,220

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,511,142
Amount of Tax Relief for Homestead Exclusions	<u>\$1,160,742</u>
Total Approx. Tax Revenue:	\$14,671,884
Approx. Tax Levy for Tax Rate Calculation:	\$15,444,115
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,160,742	Lowering RE Tax Rate	\$0	\$1,160,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,160,742

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Greene	530,406,645	29.1175	15,444,115				94.59350%		
Totals:	530,406,645		15,444,115	-	1,160,742	=	14,283,373	X	94.59350% = 13,511,142
				<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			0.500%	0.000%		1,200,000		1,200,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		300,000		300,000
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							1,500,000		1,500,000
Total Act 511, Current Taxes									1,500,000
Act 511 Tax Limit -->					837,225,340	X	12		10,046,704
					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>									
	Greene	29.1175	29.1175	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,822,582
1200 Special Programs - Elementary / Secondary	6,272,891
1300 Vocational Education	1,871,698
1400 Other Instructional Programs - Elementary / Secondary	127,402
Total Instruction	\$21,094,573
2000 Support Services	
2100 Support Services - Students	813,567
2200 Support Services - Instructional Staff	790,784
2300 Support Services - Administration	1,959,791
2400 Support Services - Pupil Health	385,696
2500 Support Services - Business	517,351
2600 Operation and Maintenance of Plant Services	2,944,853
2700 Student Transportation Services	2,511,200
2800 Support Services - Central	11,000
2900 Other Support Services	25,000
Total Support Services	\$9,959,242
3000 Operation of Non-Instructional Services	
3200 Student Activities	972,542
3300 Community Services	8,040
Total Operation of Non-Instructional Services	\$980,582
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,193,982
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	\$3,343,982
Total Estimated Expenditures and Other Financing Uses	\$35,378,379

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,159,556
200 Personnel Services - Employee Benefits	4,566,196
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	6,100
500 Other Purchased Services	803,700
600 Supplies	174,510
700 Property	100,000
800 Other Objects	520
Total Regular Programs - Elementary / Secondary	\$12,822,582
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,407,620
200 Personnel Services - Employee Benefits	1,591,085
300 Purchased Professional and Technical Services	1,178,000
400 Purchased Property Services	30,000
500 Other Purchased Services	1,021,450
600 Supplies	42,736
700 Property	800
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$6,272,891
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	458,840
200 Personnel Services - Employee Benefits	337,949
400 Purchased Property Services	750
500 Other Purchased Services	1,058,958
600 Supplies	15,051
800 Other Objects	150
Total Vocational Education	\$1,871,698
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,927
500 Other Purchased Services	120,750
600 Supplies	225
Total Other Instructional Programs - Elementary / Secondary	\$127,402
Total Instruction	\$21,094,573
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	489,445
200 Personnel Services - Employee Benefits	322,841
500 Other Purchased Services	300
600 Supplies	568
800 Other Objects	413
Total Support Services - Students	\$813,567

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	255,760
200 Personnel Services - Employee Benefits	162,800
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	10,000
500 Other Purchased Services	3,800
600 Supplies	216,124
800 Other Objects	1,300
Total Support Services - Instructional Staff	\$790,784
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	785,768
200 Personnel Services - Employee Benefits	924,490
300 Purchased Professional and Technical Services	118,200
400 Purchased Property Services	6,850
500 Other Purchased Services	55,550
600 Supplies	28,578
700 Property	8,000
800 Other Objects	32,355
Total Support Services - Administration	\$1,959,791
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	220,723
200 Personnel Services - Employee Benefits	145,230
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	464
500 Other Purchased Services	300
600 Supplies	8,979
Total Support Services - Pupil Health	\$385,696
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	250,352
200 Personnel Services - Employee Benefits	123,499
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	111,300
500 Other Purchased Services	950
600 Supplies	24,000
700 Property	500
800 Other Objects	750
Total Support Services - Business	\$517,351
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	938,364
200 Personnel Services - Employee Benefits	791,342
300 Purchased Professional and Technical Services	42,350
400 Purchased Property Services	209,662
500 Other Purchased Services	259,600
600 Supplies	594,035
700 Property	106,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$2,944,853
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	7,000
500 Other Purchased Services	2,500,000
600 Supplies	4,200
Total Student Transportation Services	\$2,511,200
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	10,000
300 Purchased Professional and Technical Services	1,000
Total Support Services - Central	\$11,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$9,959,242
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	335,533
200 Personnel Services - Employee Benefits	167,044
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	14,500
500 Other Purchased Services	125,200
600 Supplies	59,315
700 Property	130,000
800 Other Objects	32,950
Total Student Activities	\$972,542
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	230
600 Supplies	4,810
Total Community Services	\$8,040
Total Operation of Non-Instructional Services	\$980,582
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	892,459
900 Other Uses of Funds	2,301,523
Total Debt Service / Other Expenditures and Financing Uses	\$3,193,982
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
Total Other Expenditures and Financing Uses	\$3,343,982
TOTAL EXPENDITURES	\$35,378,379

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	9,534,430	9,234,430
Public Purpose (Expendable) Trust Fund	11,727	12,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	243,924	250,000
Other Capital Projects Fund	3,642,215	1,500,000
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	3,027,598	3,100,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$16,459,894	\$14,096,430

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	\$16,459,894	\$14,096,430

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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	38,151,761	35,417,360
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	630,987	630,987
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,957,200	1,957,200
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,739,948	\$38,005,547
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		

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<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		

<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	\$40,739,948	\$38,005,547

<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	\$40,739,948	\$38,005,547

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,515,801
0850 Unassigned Fund Balance	2,800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,315,801
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,315,801