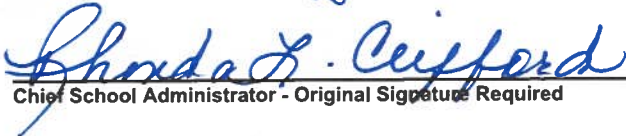


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2023


President of the Board - Original Signature Required6/29/23
Date
Secretary of the Board - Original Signature Required6/29/23
Date
Chief School Administrator - Original Signature Required6-29-23
Date

Gregg Kalembe

(724)479-3601

Extn :

Contact Person

Telephone

Extension

gkalembe@homercenter.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Homer-Center SD	COUNTY : Indiana	AUN : 128323303
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$19795119
Ending Unassigned Fund Balance	\$708840
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.58%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/29/23
--	-----------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Homer-Center SD	County : Indiana	AUN Number : 128323303
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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 6/29/23
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve provides funds for potential unbudgeted expenditures that may occur through out the year.
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.	The unassigned fund balance provides the District with working capital to meet obligations when revenue sources are delayed and also supports sound accounting and business practices.
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 to future employer PSERS payments \$1,406,390, capital projects \$1,051,088 and compensated absences \$405,861.

<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	313,747	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,863,339	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,443,141	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,306,480</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,136,344	
7000 Revenue from State Sources	11,002,112	
8000 Revenue from Federal Sources	922,362	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,060,818</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,367,298</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,271,395
6113 Public Utility Realty Taxes	6,400
6114 Payments in Lieu of Current Taxes - State / Local	699
6140 Current Act 511 Taxes - Flat Rate Assessments	7,300
6150 Current Act 511 Taxes - Proportional Assessments	1,183,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	258,300
6500 Earnings on Investments	112,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,000
6920 Contributions and Donations from Private Sources	250
6990 Refunds and Other Miscellaneous Revenue	110,000
REVENUE FROM LOCAL SOURCES	\$7,136,344
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,663,143
7112 Basic Education Funding-Social Security	381,770
7160 Tuition for Orphans Subsidy	3,500
7271 Special Education funds for School-Aged Pupils	775,567
7311 Pupil Transportation Subsidy	359,632
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	245,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	495,560
7360 Safe Schools	216,556
7505 Ready to Learn Block Grant	162,205
7820 State Share of Retirement Contributions	1,684,179
REVENUE FROM STATE SOURCES	\$11,002,112
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	247,753
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	27,387
8517 Title IV - 21st Century Schools	21,025
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	520,593
8751 ARP ESSER Learning Loss	18,915
8752 ARP ESSER Summer Programs	4,189
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	73,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,500
REVENUE FROM FEDERAL SOURCES	\$922,362
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,060,818

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,271,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$495,560</u>	
Total Approx. Tax Revenue:	\$5,766,955	
Approx. Tax Levy for Tax Rate Calculation:	\$6,044,397	
	Indiana	Total

2022-23 Data		
a. Assessed Value	\$347,619,063	\$347,619,063
b. Real Estate Mills	16.7567	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$281,534,961	\$281,534,961
d. Assessed Value	\$346,840,937	\$346,840,937
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,824,948	\$5,824,948
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,824,948	\$5,824,948
(f Total * g)		
i. Base Mills Subject to Index	16.7567	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$6,044,397	\$6,044,397
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.4270	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,044,397	\$6,044,397
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,548,837
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,271,395
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,271,395	
Amount of Tax Relief for Homestead Exclusions	<u>\$495,560</u>	
Total Approx. Tax Revenue:	\$5,766,955	
Approx. Tax Levy for Tax Rate Calculation:	\$6,044,397	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.7621	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,160,623	\$6,160,623
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	\$16,435.00	
Number of Homestead/Farmstead Properties	1742	1742
Median Assessed Value of Homestead Properties		\$91,200

Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,271,395
Amount of Tax Relief for Homestead Exclusions	<u>\$495,560</u>
Total Approx. Tax Revenue:	\$5,766,955
Approx. Tax Levy for Tax Rate Calculation:	\$6,044,397
	Indiana
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$495,560	Lowering RE Tax Rate	\$0	\$495,560
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$495,560

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>						
Indiana	346,840,937	17.4270	6,044,397				95.00000%		
Totals:	346,840,937		6,044,397	-	495,560	=	5,548,837	X	95.00000% = 5,271,395
				<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			\$5.00	\$0.00		7,300		7,300
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							7,300		7,300
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			0.900%	0.000%		1,123,000		1,123,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		60,000		60,000
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							1,183,000		1,183,000
Total Act 511, Current Taxes									1,190,300
Act 511 Tax Limit -->					281,534,961	X	12		3,378,420
					Market Value		Mills		(511 Limit)

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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>									
	Indiana	16.7567	17.4270	4.01%	Yes	6.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,420,597
1200 Special Programs - Elementary / Secondary	2,859,169
1300 Vocational Education	382,970
1400 Other Instructional Programs - Elementary / Secondary	3,041
1500 Nonpublic School Programs	6,700
Total Instruction	\$11,672,477
2000 Support Services	
2100 Support Services - Students	660,814
2200 Support Services - Instructional Staff	638,620
2300 Support Services - Administration	1,289,488
2400 Support Services - Pupil Health	411,606
2500 Support Services - Business	331,001
2600 Operation and Maintenance of Plant Services	1,709,593
2700 Student Transportation Services	802,740
2800 Support Services - Central	69,027
2900 Other Support Services	27,950
Total Support Services	\$5,940,839
3000 Operation of Non-Instructional Services	
3200 Student Activities	480,558
3300 Community Services	29,700
Total Operation of Non-Instructional Services	\$510,258
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,006,695
5200 Interfund Transfers - Out	214,850
5900 Budgetary Reserve	450,000
Total Other Expenditures and Financing Uses	\$1,671,545
Total Estimated Expenditures and Other Financing Uses	\$19,795,119

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,527,808
200 Personnel Services - Employee Benefits	3,117,819
300 Purchased Professional and Technical Services	117,800
400 Purchased Property Services	22,909
500 Other Purchased Services	330,915
600 Supplies	277,026
700 Property	14,400
800 Other Objects	11,920
Total Regular Programs - Elementary / Secondary	\$8,420,597
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	878,511
200 Personnel Services - Employee Benefits	693,038
300 Purchased Professional and Technical Services	850,245
500 Other Purchased Services	434,900
600 Supplies	2,475
Total Special Programs - Elementary / Secondary	\$2,859,169
1300 <u>Vocational Education</u>	
500 Other Purchased Services	382,970
Total Vocational Education	\$382,970
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	191
300 Purchased Professional and Technical Services	350
Total Other Instructional Programs - Elementary / Secondary	\$3,041
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,700
Total Nonpublic School Programs	\$6,700
Total Instruction	\$11,672,477
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	281,198
200 Personnel Services - Employee Benefits	213,456
300 Purchased Professional and Technical Services	148,410
400 Purchased Property Services	692
500 Other Purchased Services	1,500
600 Supplies	10,948
800 Other Objects	4,610
Total Support Services - Students	\$660,814
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	185,922
200 Personnel Services - Employee Benefits	171,293

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	158,000
400	Purchased Property Services	5,650
500	Other Purchased Services	18,650
600	Supplies	98,920
800	Other Objects	185
Total Support Services - Instructional Staff		\$638,620
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	681,436
200	Personnel Services - Employee Benefits	452,430
300	Purchased Professional and Technical Services	31,685
400	Purchased Property Services	5,872
500	Other Purchased Services	90,610
600	Supplies	19,200
800	Other Objects	8,255
Total Support Services - Administration		\$1,289,488
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	107,631
200	Personnel Services - Employee Benefits	86,455
300	Purchased Professional and Technical Services	207,320
400	Purchased Property Services	550
600	Supplies	9,650
Total Support Services - Pupil Health		\$411,606
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	205,955
200	Personnel Services - Employee Benefits	112,896
300	Purchased Professional and Technical Services	8,150
500	Other Purchased Services	950
600	Supplies	550
800	Other Objects	2,500
Total Support Services - Business		\$331,001
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	548,972
200	Personnel Services - Employee Benefits	419,508
300	Purchased Professional and Technical Services	22,734
400	Purchased Property Services	318,323
500	Other Purchased Services	20,069
600	Supplies	347,240
700	Property	31,247
800	Other Objects	1,500
Total Operation and Maintenance of Plant Services		\$1,709,593
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	802,740
Total Student Transportation Services		\$802,740
2800 <u>Support Services - Central</u>		

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,600
600 Supplies	61,427
Total Support Services - Central	\$69,027
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,950
Total Other Support Services	\$27,950
Total Support Services	\$5,940,839
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	187,823
200 Personnel Services - Employee Benefits	73,258
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	10,000
500 Other Purchased Services	57,590
600 Supplies	69,150
700 Property	5,000
800 Other Objects	14,737
Total Student Activities	\$480,558
3300 <u>Community Services</u>	
800 Other Objects	29,700
Total Community Services	\$29,700
Total Operation of Non-Instructional Services	\$510,258
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	211,695
900 Other Uses of Funds	795,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,006,695
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	214,850
Total Interfund Transfers - Out	\$214,850
5900 <u>Budgetary Reserve</u>	
800 Other Objects	450,000
Total Budgetary Reserve	\$450,000
Total Other Expenditures and Financing Uses	\$1,671,545
TOTAL EXPENDITURES	\$19,795,119

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	4,620,227	4,385,915
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	319,460	319,760
Other Capital Projects Fund	726	746
Debt Service Fund		
Food Service / Cafeteria Operations Fund	145,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	318,756	321,756
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	15,340	15,360
Permanent Fund		
Total Cash and Short-Term Investments	\$5,419,509	\$5,168,537

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	\$5,419,509	\$5,168,537

LEA : 128323303 Homer-Center SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	9,989,999	8,983,306
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	405,861	405,861
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,395,860	\$9,389,167
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		

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<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	\$10,395,860	\$9,389,167

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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	\$10,395,860	\$9,389,167

Account Description	Amounts
0810 Nonspendable Fund Balance	313,747
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,863,339
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	708,840
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,572,179
5900 Budgetary Reserve	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,335,926