

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Aubrie Schnelle

Contact Person

aschnelle@moniteau.org

Email Address



Date 6/26/2023



Date 6/26/2023



Date 6/26/2023

(724)637-2117

Telephone

Extn :2950

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moniteau SD	COUNTY : Butler	AUN : 104105353
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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.

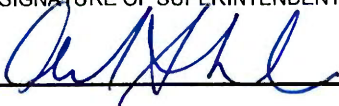
Total Budgeted Expenditures	\$24405535
Ending Unassigned Fund Balance	\$1767833
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.24%

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 6/26/2023
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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 : Moniteau SD	County : Butler	AUN Number : 104105353
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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 5-22-22
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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>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 6153 Current Year Rate: 1.000%	Prior year was not correctly entered
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	set aside for emergency situations that possibly could occur
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.	budget deficit could continue and funds needed to cover expenditures exceeding revenues
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	possible payments for OPEB Liabilities, large increases in health insurance costs

<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	3,421,324
0850 Unassigned Fund Balance	1,891,429
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,312,753</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,671,759
7000 Revenue from State Sources	14,347,966
8000 Revenue from Federal Sources	1,271,470
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,291,195</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,603,948</u>

LEA : 104105353 Moniteau SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,631,729
6113 Public Utility Realty Taxes	6,725
6114 Payments in Lieu of Current Taxes - State / Local	8,380
6120 Current Per Capita Taxes, Section 679	26,750
6140 Current Act 511 Taxes - Flat Rate Assessments	54,750
6150 Current Act 511 Taxes - Proportional Assessments	1,135,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	364,700
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	17,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	259,125
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	10,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$7,671,759
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,506,109
7112 Basic Education Funding-Social Security	363,538
7220 Vocational Education	17,200
7271 Special Education funds for School-Aged Pupils	1,264,735
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,546
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	73,952
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	761,422
7505 Ready to Learn Block Grant	284,091
7509 Supplemental Equipment Grants	104,746
7820 State Share of Retirement Contributions	1,805,627
REVENUE FROM STATE SOURCES	\$14,347,966
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	305,508
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,853
8517 Title IV - 21st Century Schools	24,346
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	817,253

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	80,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,510
REVENUE FROM FEDERAL SOURCES	\$1,271,470
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,291,195

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,631,729	
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>	
Total Approx. Tax Revenue:	\$6,393,151	
Approx. Tax Levy for Tax Rate Calculation:	\$6,664,702	
	Butler	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$68,321,709	\$68,321,709
b. Real Estate Mills	93.8800	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$560,529,312	\$560,529,312
d. Assessed Value	\$68,440,155	\$68,440,155
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,414,042	\$6,414,042
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,414,042	\$6,414,042
(f Total * g)		
i. Base Mills Subject to Index	93.8800	
(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	95.40000%	95.40000%
k. Tax Levy Needed	\$6,664,702	\$6,664,702
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	97.3800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,664,702	\$6,664,702
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,903,280
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,631,729
(n * Est. Pct. Collection)		
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Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,631,729	
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>	
Total Approx. Tax Revenue:	\$6,393,151	
Approx. Tax Levy for Tax Rate Calculation:	\$6,664,702	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	99.2311	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,791,392	\$6,791,392
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	\$3,135.14	
Number of Homestead/Farmstead Properties	2494	2494
Median Assessed Value of Homestead Properties		\$15,170

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,631,729
Amount of Tax Relief for Homestead Exclusions	<u>\$761,422</u>
Total Approx. Tax Revenue:	\$6,393,151
Approx. Tax Levy for Tax Rate Calculation:	\$6,664,702

	Butler	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$761,422	Lowering RE Tax Rate \$0 \$761,422
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$761,422

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>						
Butler	68,440,155	97.3800	6,664,702				95.40000%		
Totals:	68,440,155		6,664,702	-	761,422	=	5,903,280	X 95.40000% = 5,631,729	
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				26,750	
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			\$5.00	\$0.00		26,750	26,750	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		28,000	28,000	
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							54,750	54,750	
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%		1,045,000	1,045,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		90,000	90,000	
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							1,135,000	1,135,000	
Total Act 511, Current Taxes								1,189,750	
Act 511 Tax Limit -->					560,529,312	X	12	6,726,352	
					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>									
	Butler	93.8800	97.3800	3.73%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	1.000%	New	No	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,826,831
1200 Special Programs - Elementary / Secondary	2,758,426
1300 Vocational Education	520,360
1400 Other Instructional Programs - Elementary / Secondary	4,450
Total Instruction	\$13,110,067
2000 Support Services	
2100 Support Services - Students	973,892
2200 Support Services - Instructional Staff	394,550
2300 Support Services - Administration	1,658,680
2400 Support Services - Pupil Health	226,314
2500 Support Services - Business	446,048
2600 Operation and Maintenance of Plant Services	2,832,861
2700 Student Transportation Services	2,199,256
2800 Support Services - Central	658,964
2900 Other Support Services	14,750
Total Support Services	\$9,405,315
3000 Operation of Non-Instructional Services	
3200 Student Activities	710,728
Total Operation of Non-Instructional Services	\$710,728
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	929,425
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$1,179,425
Total Estimated Expenditures and Other Financing Uses	\$24,405,535

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,904,677
200 Personnel Services - Employee Benefits		3,661,981
300 Purchased Professional and Technical Services		5,050
400 Purchased Property Services		2,200
500 Other Purchased Services		723,322
600 Supplies		208,040
700 Property		280,811
800 Other Objects		40,750
Total Regular Programs - Elementary / Secondary		\$9,826,831
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,015,476
200 Personnel Services - Employee Benefits		651,486
300 Purchased Professional and Technical Services		319,094
500 Other Purchased Services		702,880
600 Supplies		56,150
800 Other Objects		13,340
Total Special Programs - Elementary / Secondary		\$2,758,426
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		130,700
200 Personnel Services - Employee Benefits		86,230
500 Other Purchased Services		270,000
600 Supplies		27,930
800 Other Objects		5,500
Total Vocational Education		\$520,360
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,000
200 Personnel Services - Employee Benefits		1,250
500 Other Purchased Services		200
Total Other Instructional Programs - Elementary / Secondary		\$4,450
Total Instruction		\$13,110,067
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		447,457
200 Personnel Services - Employee Benefits		374,478
300 Purchased Professional and Technical Services		135,859
500 Other Purchased Services		500
600 Supplies		11,848
800 Other Objects		3,750
Total Support Services - Students		\$973,892
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		217,614
200 Personnel Services - Employee Benefits		118,930

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	4,000
500	Other Purchased Services	560
600	Supplies	38,146
800	Other Objects	15,300
Total Support Services - Instructional Staff		\$394,550
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	828,002
200	Personnel Services - Employee Benefits	525,245
300	Purchased Professional and Technical Services	48,200
500	Other Purchased Services	198,525
600	Supplies	40,500
800	Other Objects	18,208
Total Support Services - Administration		\$1,658,680
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	135,872
200	Personnel Services - Employee Benefits	78,392
300	Purchased Professional and Technical Services	8,200
400	Purchased Property Services	400
500	Other Purchased Services	400
600	Supplies	3,050
Total Support Services - Pupil Health		\$226,314
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	194,875
200	Personnel Services - Employee Benefits	138,203
300	Purchased Professional and Technical Services	50,645
500	Other Purchased Services	3,825
600	Supplies	21,500
700	Property	1,000
800	Other Objects	36,000
Total Support Services - Business		\$446,048
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	982,827
200	Personnel Services - Employee Benefits	677,513
300	Purchased Professional and Technical Services	101,800
400	Purchased Property Services	138,100
500	Other Purchased Services	1,800
600	Supplies	917,821
700	Property	5,000
800	Other Objects	8,000
Total Operation and Maintenance of Plant Services		\$2,832,861
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	28,279
200	Personnel Services - Employee Benefits	10,977
500	Other Purchased Services	1,880,000
600	Supplies	280,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$2,199,256
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	168,257
200 Personnel Services - Employee Benefits	124,642
300 Purchased Professional and Technical Services	40,416
500 Other Purchased Services	92,060
600 Supplies	233,589
Total Support Services - Central	\$658,964
2900 <u>Other Support Services</u>	
500 Other Purchased Services	14,750
Total Other Support Services	\$14,750
Total Support Services	\$9,405,315
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	257,719
200 Personnel Services - Employee Benefits	101,312
300 Purchased Professional and Technical Services	64,500
400 Purchased Property Services	7,863
500 Other Purchased Services	112,700
600 Supplies	100,550
800 Other Objects	66,084
Total Student Activities	\$710,728
Total Operation of Non-Instructional Services	\$710,728
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	565,420
900 Other Uses of Funds	364,005
Total Debt Service / Other Expenditures and Financing Uses	\$929,425
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$1,179,425
TOTAL EXPENDITURES	\$24,405,535

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,324,988	4,474,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	12,021	12,217
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	337,000	373,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	36,084	35,885
Other Agency Fund	54,445	52,875
Permanent Fund		
Total Cash and Short-Term Investments	\$5,764,538	\$4,948,477

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	\$5,764,538	\$4,948,477

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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	17,625,000	17,285,000
0520 Extended-Term Financing Agreements Payable	13,125	
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	472,234	450,676
0550 Authority Lease Obligations	579,593	552,097
0560 Other Post-Employment Benefits (OPEB)	1,335,000	1,260,620
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,024,952	\$19,548,393
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		

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<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		

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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	\$20,024,952	\$19,548,393

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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	\$20,024,952	\$19,548,393

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,430,580
0850 Unassigned Fund Balance	1,767,833
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,198,413
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,448,413