

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

Richard Martini

Contact Person

rmartini@mcasd.net

Email Address


Date

6/26/2023
Date

7/17/2023
Date

(724)397-5551

Telephone

Extn :5407

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Marion Center Area SD	COUNTY : Indiana	AUN : 128325203
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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	\$30532041
Ending Unassigned Fund Balance	\$1397899
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.57%

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 7/07/2023
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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 : Marion Center Area SD	County : Indiana	AUN Number : 128325203
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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 <i>[Signature]</i>	DATE 6/26/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District budgeted amounts to cover for unexpected expenses.
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 District has a policy to maintain a fund balance of 7% of audited expenses.

<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	208,000
0830 Committed Fund Balance	208,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,600,833
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,808,833</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,385,679
7000 Revenue from State Sources	18,500,794
8000 Revenue from Federal Sources	3,236,081
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$30,122,554</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,931,387</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,691,601
6113 Public Utility Realty Taxes	7,430
6114 Payments in Lieu of Current Taxes - State / Local	4,827
6150 Current Act 511 Taxes - Proportional Assessments	1,953,135
6400 Delinquencies on Taxes Levied / Assessed by the LEA	339,397
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	261,586
6910 Rentals	700
6980 Revenue from Community Services Activities	8,500
6990 Refunds and Other Miscellaneous Revenue	2,503
REVENUE FROM LOCAL SOURCES	\$8,385,679
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,885,129
7112 Basic Education Funding-Social Security	547,068
7160 Tuition for Orphans Subsidy	98,774
7220 Vocational Education	8,205
7271 Special Education funds for School-Aged Pupils	1,328,472
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	1,381,804
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,600
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,250
7340 State Property Tax Reduction Allocation	754,934
7505 Ready to Learn Block Grant	246,307
7820 State Share of Retirement Contributions	2,847,251
REVENUE FROM STATE SOURCES	\$18,500,794
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	741,891
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,031
8517 Title IV - 21st Century Schools	51,542
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	24,650
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,160,257
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	172,210

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
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REVENUE FROM FEDERAL SOURCES	\$3,236,081
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,122,554
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Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,691,601	
Amount of Tax Relief for Homestead Exclusions	<u>\$754,934</u>	
Total Approx. Tax Revenue:	\$6,446,535	
Approx. Tax Levy for Tax Rate Calculation:	\$6,778,428	
	Indiana	Total

2022-23 Data		
a. Assessed Value	\$552,150,301	\$552,150,301
b. Real Estate Mills	12.1425	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$469,316,790	\$469,316,790
d. Assessed Value	\$551,073,801	\$551,073,801
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$6,704,485	\$6,704,485
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$6,704,485	\$6,704,485
(f Total * g)		
i. Base Mills Subject to Index	12.1425	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.49003%	94.49003%
k. Tax Levy Needed	\$6,778,428	\$6,778,428
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.3004	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,778,428	\$6,778,428
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,023,494
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,691,601
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,691,601	
Amount of Tax Relief for Homestead Exclusions	<u>\$754,934</u>	
Total Approx. Tax Revenue:	\$6,446,535	
Approx. Tax Levy for Tax Rate Calculation:	\$6,778,428	
	Indiana	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.8589	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,086,203	\$7,086,203
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	\$23,040.17	
Number of Homestead/Farmstead Properties	2693	2693
Median Assessed Value of Homestead Properties		\$117,800

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,691,601
Amount of Tax Relief for Homestead Exclusions	<u>\$754,934</u>
Total Approx. Tax Revenue:	\$6,446,535
Approx. Tax Levy for Tax Rate Calculation:	\$6,778,428
	Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$754,934	Lowering RE Tax Rate	\$0		\$754,934
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$754,934

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Indiana	551,073,801	12.3004	6,778,428			94.49003%	
Totals:	551,073,801		6,778,428	754,934	6,023,494	94.49003%	5,691,601

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.850%	0.000%	1,863,135	1,863,135
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	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	0.0000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,953,135 1,953,135

Total Act 511, Current Taxes 1,953,135

Act 511 Tax Limit -->	469,316,790	12	5,631,801
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Indiana	12.1425	12.3004	1.31%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					5.9%				
6141	Current Act 511 Per Capita Taxes					5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.9%				
6143	Current Act 511 Local Services Taxes					5.9%				
6144	Current Act 511 Trailer Taxes					5.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					5.9%				
6151	Current Act 511 Earned Income Taxes	0.850%	0.850%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6154	Current Act 511 Amusement Taxes					5.9%				
6155	Current Act 511 Business Privilege Taxes					5.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.9%				
6157	Current Act 511 Mercantile Taxes					5.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,272,544
1200 Special Programs - Elementary / Secondary	4,227,449
1300 Vocational Education	773,008
1400 Other Instructional Programs - Elementary / Secondary	468,343
1500 Nonpublic School Programs	15,000
1700 Higher Education Programs for Secondary Students	3,500
1800 Pre-Kindergarten	359,212
Total Instruction	\$18,119,056
2000 Support Services	
2100 Support Services - Students	1,697,451
2200 Support Services - Instructional Staff	424,953
2300 Support Services - Administration	2,091,193
2400 Support Services - Pupil Health	514,752
2500 Support Services - Business	696,121
2600 Operation and Maintenance of Plant Services	2,616,838
2700 Student Transportation Services	1,909,576
2800 Support Services - Central	398,419
2900 Other Support Services	46,495
Total Support Services	\$10,395,798
3000 Operation of Non-Instructional Services	
3200 Student Activities	628,587
3300 Community Services	21,904
Total Operation of Non-Instructional Services	\$650,491
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	725,000
5900 Budgetary Reserve	641,696
Total Other Expenditures and Financing Uses	\$1,366,696
Total Estimated Expenditures and Other Financing Uses	\$30,532,041

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,392,623
200 Personnel Services - Employee Benefits	4,513,094
300 Purchased Professional and Technical Services	192,791
400 Purchased Property Services	53,679
500 Other Purchased Services	382,113
600 Supplies	578,128
700 Property	159,500
800 Other Objects	616
Total Regular Programs - Elementary / Secondary	\$12,272,544
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,786,346
200 Personnel Services - Employee Benefits	1,456,965
300 Purchased Professional and Technical Services	25,028
500 Other Purchased Services	870,746
600 Supplies	87,348
800 Other Objects	1,016
Total Special Programs - Elementary / Secondary	\$4,227,449
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	83,488
200 Personnel Services - Employee Benefits	81,012
500 Other Purchased Services	603,046
600 Supplies	4,151
800 Other Objects	1,311
Total Vocational Education	\$773,008
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	200,550
200 Personnel Services - Employee Benefits	84,839
500 Other Purchased Services	180,454
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$468,343
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	3,500
Total Higher Education Programs for Secondary Students	\$3,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	194,696
200 Personnel Services - Employee Benefits	134,516
600 Supplies	30,000

<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$359,212
Total Instruction	\$18,119,056
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	890,590
200 Personnel Services - Employee Benefits	626,822
300 Purchased Professional and Technical Services	153,235
500 Other Purchased Services	934
600 Supplies	25,870
Total Support Services - Students	\$1,697,451
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	231,152
200 Personnel Services - Employee Benefits	174,826
300 Purchased Professional and Technical Services	1,382
400 Purchased Property Services	72
500 Other Purchased Services	5,923
600 Supplies	11,598
Total Support Services - Instructional Staff	\$424,953
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,048,702
200 Personnel Services - Employee Benefits	770,948
300 Purchased Professional and Technical Services	81,009
400 Purchased Property Services	15,222
500 Other Purchased Services	75,403
600 Supplies	41,749
700 Property	19,564
800 Other Objects	38,596
Total Support Services - Administration	\$2,091,193
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	219,377
200 Personnel Services - Employee Benefits	199,093
300 Purchased Professional and Technical Services	89,681
500 Other Purchased Services	78
600 Supplies	6,523
Total Support Services - Pupil Health	\$514,752
2500 Support Services - Business	
100 Personnel Services - Salaries	348,282
200 Personnel Services - Employee Benefits	266,900
300 Purchased Professional and Technical Services	31,000
400 Purchased Property Services	1,594
500 Other Purchased Services	2,450
600 Supplies	27,619
700 Property	3,000

2023-2024 Final General Fund Budget

LEA : 128325203 Marion Center Area SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	15,276
Total Support Services - Business	\$696,121
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	755,567
200 Personnel Services - Employee Benefits	604,609
300 Purchased Professional and Technical Services	205,980
400 Purchased Property Services	224,351
500 Other Purchased Services	156,668
600 Supplies	650,283
700 Property	17,000
800 Other Objects	2,380
Total Operation and Maintenance of Plant Services	\$2,616,838
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,000
500 Other Purchased Services	1,901,076
600 Supplies	3,500
700 Property	500
800 Other Objects	500
Total Student Transportation Services	\$1,909,576
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	137,935
200 Personnel Services - Employee Benefits	112,620
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	33,157
500 Other Purchased Services	16,500
600 Supplies	71,407
700 Property	12,000
800 Other Objects	1,800
Total Support Services - Central	\$398,419
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,495
Total Other Support Services	\$46,495
Total Support Services	\$10,395,798
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,304
200 Personnel Services - Employee Benefits	120,292
300 Purchased Professional and Technical Services	36,329
400 Purchased Property Services	5,500
500 Other Purchased Services	103,880
600 Supplies	69,132
700 Property	10,000
800 Other Objects	20,150
Total Student Activities	\$628,587

<u>Description</u>	<u>Amount</u>
3300 Community Services	
100 Personnel Services - Salaries	10,400
200 Personnel Services - Employee Benefits	2,704
500 Other Purchased Services	1,800
600 Supplies	1,500
800 Other Objects	5,500
Total Community Services	\$21,904
Total Operation of Non-Instructional Services	\$650,491
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	725,000
Total Interfund Transfers - Out	\$725,000
5900 Budgetary Reserve	
800 Other Objects	641,696
Total Budgetary Reserve	\$641,696
Total Other Expenditures and Financing Uses	\$1,366,696
TOTAL EXPENDITURES	\$30,532,041

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,529,909	3,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	13,500	13,750
Capital Reserve Fund - § 690, §1850	11,908,699	13,250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	225,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	76,500	76,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$15,878,608	\$17,165,250

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$15,878,608	\$17,165,250
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	300,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,625,000	5,715,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$5,925,000	\$5,925,000
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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		
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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		
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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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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$5,925,000	\$5,925,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$5,925,000	\$5,925,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	208,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,399,346
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,399,346
5900 Budgetary Reserve	641,696
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,249,042