

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023

President of the Board - Original Signature Required

Date

6/30/2023

Secretary of the Board - Original Signature Required

Date

6/26/23

Chief School Administrator - Original Signature Required

Date

6/28/23

Heather Grandel

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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 : Southeastern Greene SD	COUNTY : Greene	AUN : 101306503
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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 unassigned 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%

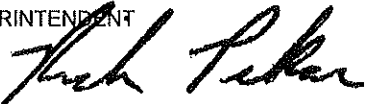
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes No

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

Total Budgeted Expenditures	\$15005146
Ending Unassigned Fund Balance	\$426701
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.84%

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 6-28-23
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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 : Southeastern Greene SD	County : Greene	AUN Number : 101306503
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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 6/30/2023
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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.	Amount set aside for unanticipated expenditures
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 of Fund Balance not allocated to balancing the 23-24 Budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount of Fund Balance used to balance the 23-24 Budget

<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	1,573,000
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,573,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,998,080
7000 Revenue from State Sources	8,373,767
8000 Revenue from Federal Sources	2,060,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,431,847</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,004,847</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,100,080
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,000
6150 Current Act 511 Taxes - Proportional Assessments	385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	225,000
6500 Earnings on Investments	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	160,000
6910 Rentals	15,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$2,998,080
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,540,000
7112 Basic Education Funding-Social Security	200,000
7271 Special Education funds for School-Aged Pupils	588,000
7311 Pupil Transportation Subsidy	670,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	471,767
7505 Ready to Learn Block Grant	134,000
7820 State Share of Retirement Contributions	750,000
REVENUE FROM STATE SOURCES	\$8,373,767
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	40,000
8517 Title IV - 21st Century Schools	20,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,700,000
REVENUE FROM FEDERAL SOURCES	\$2,060,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,431,847

Act 1 Index (current): 5.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,100,080

Amount of Tax Relief for Homestead Exclusions \$471,767

Total Approx. Tax Revenue: \$2,571,847

Approx. Tax Levy for Tax Rate Calculation: \$2,852,000

Greene

Total

2022-23 Data		
a. Assessed Value	\$124,000,000	\$124,000,000
b. Real Estate Mills	23.0000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$183,912,434	\$183,912,434
d. Assessed Value	\$124,000,000	\$124,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$2,852,000	\$2,852,000
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$2,852,000	\$2,852,000
(f Total * g)		
i. Base Mills Subject to Index	23.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.23000%	88.23000%
k. Tax Levy Needed	\$2,852,000	\$2,852,000
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,852,000	\$2,852,000
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,380,233
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,100,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,100,080	
Amount of Tax Relief for Homestead Exclusions	<u>\$471,767</u>	
Total Approx. Tax Revenue:	\$2,571,847	
Approx. Tax Levy for Tax Rate Calculation:	\$2,852,000	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.3570	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,020,268	\$3,020,268
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	\$17,391.00	
Number of Homestead/Farmstead Properties	1193	1193
Median Assessed Value of Homestead Properties		\$34,782

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,100,080
Amount of Tax Relief for Homestead Exclusions	<u>\$471,767</u>
Total Approx. Tax Revenue:	\$2,571,847
Approx. Tax Levy for Tax Rate Calculation:	\$2,852,000
	Greene

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$471,767	Lowering RE Tax Rate	\$0		\$471,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$471,767

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>
Greene	124,000,000	23.0000	2,852,000			88.23000%	
Totals:	124,000,000		2,852,000	471,767 =	2,380,233 X	88.23000% =	2,100,080

	<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	\$5.00	\$0.00	3,000
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 3,000 3,000

	<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	0.500%	0.000%	350,000	350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	20,000	20,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	15,000	15,000
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 385,000 385,000

Total Act 511, Current Taxes 388,000

Act 511 Tax Limit -->	183,912,434 X	12	2,206,949
	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	23.0000	23.0000	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	5.000%	5.000%	0.00%	Yes	5.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,855,225
1200 Special Programs - Elementary / Secondary	2,012,997
1300 Vocational Education	359,500
1400 Other Instructional Programs - Elementary / Secondary	417,792
Total Instruction	\$8,645,514
2000 Support Services	
2100 Support Services - Students	107,558
2200 Support Services - Instructional Staff	12,200
2300 Support Services - Administration	1,279,002
2400 Support Services - Pupil Health	87,332
2500 Support Services - Business	285,362
2600 Operation and Maintenance of Plant Services	1,519,064
2700 Student Transportation Services	1,271,000
2800 Support Services - Central	1,311,560
2900 Other Support Services	4,300
Total Support Services	\$5,877,378
3000 Operation of Non-Instructional Services	
3200 Student Activities	330,254
Total Operation of Non-Instructional Services	\$330,254
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$152,000
Total Estimated Expenditures and Other Financing Uses	\$15,005,146

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,644,350
200 Personnel Services - Employee Benefits	2,122,875
400 Purchased Property Services	25,000
500 Other Purchased Services	496,500
600 Supplies	549,500
700 Property	15,500
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$5,855,225
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	567,970
200 Personnel Services - Employee Benefits	386,577
300 Purchased Professional and Technical Services	755,000
400 Purchased Property Services	20,000
500 Other Purchased Services	263,200
600 Supplies	17,000
700 Property	3,000
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$2,012,997
1300 <u>Vocational Education</u>	
400 Purchased Property Services	2,000
500 Other Purchased Services	337,000
600 Supplies	14,500
700 Property	6,000
Total Vocational Education	\$359,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	352,036
200 Personnel Services - Employee Benefits	49,056
400 Purchased Property Services	5,000
500 Other Purchased Services	1,000
600 Supplies	10,700
Total Other Instructional Programs - Elementary / Secondary	\$417,792
Total Instruction	\$8,645,514
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	84,000
200 Personnel Services - Employee Benefits	20,198
500 Other Purchased Services	250
600 Supplies	2,110
800 Other Objects	1,000
Total Support Services - Students	\$107,558
2200 <u>Support Services - Instructional Staff</u>	
400 Purchased Property Services	1,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	600
600 Supplies	4,600
700 Property	6,000
Total Support Services - Instructional Staff	\$12,200
2300 Support Services - Administration	
100 Personnel Services - Salaries	640,347
200 Personnel Services - Employee Benefits	443,555
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	15,500
500 Other Purchased Services	57,600
600 Supplies	47,800
800 Other Objects	14,200
Total Support Services - Administration	\$1,279,002
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	41,750
200 Personnel Services - Employee Benefits	37,482
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	600
600 Supplies	5,500
700 Property	1,000
Total Support Services - Pupil Health	\$87,332
2500 Support Services - Business	
100 Personnel Services - Salaries	153,000
200 Personnel Services - Employee Benefits	104,722
300 Purchased Professional and Technical Services	16,000
500 Other Purchased Services	5,250
600 Supplies	5,890
800 Other Objects	500
Total Support Services - Business	\$285,362
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	338,518
200 Personnel Services - Employee Benefits	296,046
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	142,000
500 Other Purchased Services	67,000
600 Supplies	189,500
700 Property	477,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,519,064
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,268,000
Total Student Transportation Services	\$1,271,000
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	64,525
200 Personnel Services - Employee Benefits	51,935
600 Supplies	100,100
700 Property	1,095,000
Total Support Services - Central	\$1,311,560
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,300
Total Other Support Services	\$4,300
Total Support Services	\$5,877,378
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	33,554
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	11,000
500 Other Purchased Services	44,500
600 Supplies	59,550
700 Property	8,000
800 Other Objects	16,650
Total Student Activities	\$330,254
Total Operation of Non-Instructional Services	\$330,254
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$152,000
TOTAL EXPENDITURES	\$15,005,146

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	1,000
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 Cash and Short-Term Investments	\$5,003,000	\$5,003,000

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	\$5,003,000	\$5,003,000
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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
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

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

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	30,000	30,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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	\$30,000	\$30,000
TOTAL INDEBTEDNESS	\$30,000	\$30,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,573,000
0850 Unassigned Fund Balance	426,701
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,999,701
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,149,701