

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

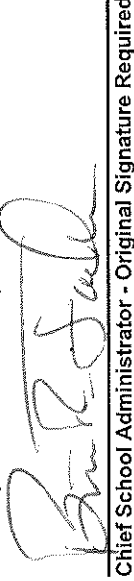
Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

06-22-2023  
Date

  
Secretary of the Board - Original Signature Required

06-22-2023  
Date

  
Chief School Administrator - Original Signature Required

06-22-2023  
Date

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Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Greene SD	COUNTY : Greene	AUN : 101308503
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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	\$15809128
Ending Unassigned Fund Balance	\$2259439
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.29%

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 06-27-2023
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Greene SD	COUNTY : Greene	AUN : 101308503
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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   
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If yes, see information below, taken from the 2023-2024 General Fund Budget.

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Ending Unassigned Fund Balance	\$2259439
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.29%

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 06-27-2023
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DUE DATE: AUGUST 15, 2023

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 is within the district's allowable limit.
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 Funds: Capital Projects- \$6,050,000, Litigation- \$4,502,079.03, PSERS Retirement Rate (ER)- \$1,000,000, Assessment Appeals- \$1,000,000, STEAM Project- \$1,600,000, Innovation Grants- \$377,934.03, Technology- \$1M, Curriculum- \$1M, ACSHIC- \$256,000

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,386,013
0840 Assigned Fund Balance	18,962
0850 Unassigned Fund Balance	2,740,387
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,145,362</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,279,261
7000 Revenue from State Sources	6,273,449
8000 Revenue from Federal Sources	256,508
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,809,218</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$34,954,580</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,164,633
6113 Public Utility Realty Taxes	8,991
6114 Payments in Lieu of Current Taxes - State / Local	9,287
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	90,000
6500 Earnings on Investments	250,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	171,000
6910 Rentals	100,000
6920 Contributions and Donations from Private Sources	40,000
6990 Refunds and Other Miscellaneous Revenue	45,350
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,279,261</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,000,000
7112 Basic Education Funding-Social Security	239,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	690,000
7311 Pupil Transportation Subsidy	150,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,500
7340 State Property Tax Reduction Allocation	142,119
7505 Ready to Learn Block Grant	98,630
7820 State Share of Retirement Contributions	900,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,273,449</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	185,997
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	24,572
8517 Title IV - 21st Century Schools	14,795
8519 Title V - Flexibility and Accountability	21,144
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	5,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$256,508</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,809,218</b>

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,164,633

Amount of Tax Relief for Homestead Exclusions \$142,119

Total Approx. Tax Revenue: \$8,306,752

Approx. Tax Levy for Tax Rate Calculation: \$8,736,470

Greene

Total

2022-23 Data		
a. Assessed Value	\$437,239,754	\$437,239,754
b. Real Estate Mills	19.9600	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$817,308,659	\$817,308,659
d. Assessed Value	\$437,918,259	\$437,918,259
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$8,727,305	\$8,727,305
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,727,305	\$8,727,305
(f Total * g)		
i. Base Mills Subject to Index	19.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$8,736,470	\$8,736,470
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>19.9500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,736,469	\$8,736,469
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,594,350
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,164,633
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,164,633</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$142,119</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,306,752</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,736,470</b>	
	<b>Greene</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.7783	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,099,197	\$9,099,197
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,132.77	
Number of Homestead/Farmstead Properties	1161	1161
Median Assessed Value of Homestead Properties		\$54,140

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,164,633</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$142,119</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,306,752</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,736,470</b>
	<b>Greene</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$142,119	Lowering RE Tax Rate	\$0		\$142,119
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$142,119</b>

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	437,918,259	19.9500	8,736,469			95.00000%	
<b>Totals:</b>	<b>437,918,259</b>		<b>8,736,469</b>	- 142,119 =	8,594,350 X	95.00000% =	8,164,633

	<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	0.500%	0.000%	300,000	300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 400,000 400,000**

**Total Act 511, Current Taxes 400,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>817,308,659 X</b>	<b>12</b>	<b>9,807,704</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	
6111	<u>Current Real Estate Taxes</u> Greene	19.9600	19.9500	-0.04%	Yes	4.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,692,731
1200 Special Programs - Elementary / Secondary	2,219,392
1300 Vocational Education	830,591
1400 Other Instructional Programs - Elementary / Secondary	21,368
<b>Total Instruction</b>	<b>\$9,764,082</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	320,894
2200 Support Services - Instructional Staff	783,403
2300 Support Services - Administration	1,203,894
2400 Support Services - Pupil Health	135,931
2500 Support Services - Business	242,169
2600 Operation and Maintenance of Plant Services	1,650,332
2700 Student Transportation Services	1,073,250
2800 Support Services - Central	1,000
2900 Other Support Services	17,000
<b>Total Support Services</b>	<b>\$5,427,873</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	505,197
<b>Total Operation of Non-Instructional Services</b>	<b>\$505,197</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	111,976
<b>Total Other Expenditures and Financing Uses</b>	<b>\$111,976</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,809,128</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,592,166
200 Personnel Services - Employee Benefits	2,476,782
300 Purchased Professional and Technical Services	70,531
400 Purchased Property Services	3,000
500 Other Purchased Services	404,869
600 Supplies	130,949
800 Other Objects	14,434
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,692,731</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,002,261
200 Personnel Services - Employee Benefits	783,444
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	5,500
500 Other Purchased Services	365,424
600 Supplies	10,051
800 Other Objects	2,712
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,219,392</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	200,700
200 Personnel Services - Employee Benefits	158,469
500 Other Purchased Services	420,031
600 Supplies	48,656
800 Other Objects	2,735
<b>Total Vocational Education</b>	<b>\$830,591</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,368
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$21,368</b>
<b>Total Instruction</b>	<b>\$9,764,082</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	170,184
200 Personnel Services - Employee Benefits	127,378
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	7,389
600 Supplies	220
800 Other Objects	10,723
<b>Total Support Services - Students</b>	<b>\$320,894</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	266,995
200 Personnel Services - Employee Benefits	163,917
300 Purchased Professional and Technical Services	35,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	5,800
500 Other Purchased Services	70,702
600 Supplies	163,860
700 Property	66,279
800 Other Objects	10,850
<b>Total Support Services - Instructional Staff</b>	<b>\$783,403</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	655,879
200 Personnel Services - Employee Benefits	340,485
300 Purchased Professional and Technical Services	130,350
400 Purchased Property Services	26,500
500 Other Purchased Services	21,630
600 Supplies	21,050
800 Other Objects	8,000
<b>Total Support Services - Administration</b>	<b>\$1,203,894</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	97,846
200 Personnel Services - Employee Benefits	31,020
500 Other Purchased Services	190
600 Supplies	5,726
800 Other Objects	1,149
<b>Total Support Services - Pupil Health</b>	<b>\$135,931</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	125,974
200 Personnel Services - Employee Benefits	79,155
300 Purchased Professional and Technical Services	34,340
500 Other Purchased Services	800
600 Supplies	1,300
800 Other Objects	600
<b>Total Support Services - Business</b>	<b>\$242,169</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	529,461
200 Personnel Services - Employee Benefits	440,961
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	288,305
500 Other Purchased Services	132,200
600 Supplies	231,650
700 Property	15,600
800 Other Objects	4,155
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,650,332</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,073,000
600 Supplies	250
<b>Total Student Transportation Services</b>	<b>\$1,073,250</b>

<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$1,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	17,000
<b>Total Other Support Services</b>	<b>\$17,000</b>
<b>Total Support Services</b>	<b>\$5,427,873</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	184,919
200 Personnel Services - Employee Benefits	77,940
300 Purchased Professional and Technical Services	79,121
500 Other Purchased Services	103,308
600 Supplies	47,770
800 Other Objects	12,139
<b>Total Student Activities</b>	<b>\$505,197</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$505,197</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	111,976
<b>Total Interfund Transfers - Out</b>	<b>\$111,976</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$111,976</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,809,128</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	21,789,155	19,789,155
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	1,071,421	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	6,571	6,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,250,797	8,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$31,117,944</b>	<b>\$28,045,155</b>
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**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$31,117,944</b>	<b>\$28,045,155</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	407,240	357,240
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,768,322	3,368,322
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$4,175,562</b>	<b>\$3,725,562</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$4,175,562</b>	<b>\$3,725,562</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$4,175,562</b>	<b>\$3,725,562</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	16,886,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,259,439
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$19,145,452</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$19,145,452</b>
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