

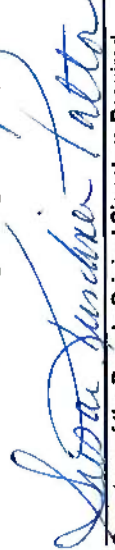
FINAL GENERAL FUND BUDGET

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_____
Chief School Administrator - Original Signature Required

Aubrie Schnelle

Contact Person

(724)637-2117

Telephone

Extn :2950

Extension

aschnelle@moniteau.org

Email Address



Date

Date

Date

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

3,421,324

1,891,429

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,312,753

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

7,671,759

14,347,966

1,271,470

Total Estimated Revenues And Other Financing Sources

\$23,291,195

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$28,603,948

Amount**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

	<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:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

Rate

\$5,631,729
\$761,422
\$6,393,151
\$6,664,702

Butler

Total

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

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		

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

(k / d * 1000)	97.3800	
m. Tax Levy Generated by Mills	\$6,664,702	\$6,664,702
(l / 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)		

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate
\$5,631,729
\$761,422
\$6,393,151
\$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
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$3,135.14	
Number of Homestead/Farmstead Properties	2494	2494
Median Assessed Value of Homestead Properties		\$15,170

V.

Act 1 Index (current): 5.7%

Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

Rate
\$5,631,729
\$761,422
\$6,393,151
\$6,664,702
Butler

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
Amount of Tax Relief from State/Local Sources

\$761,422 \$0 \$761,422
\$0 \$0 \$761,422

CODE6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
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

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00	26,750
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>		
6141 <u>Current Act 511 Per Capita Taxes</u>	Rate \$5.00	Estimated Revenue 26,750
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$10.00	28,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>			54,750	54,750
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	1,045,000	1,045,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	1.000%	0.000%	90,000	90,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments

Total Act 511, Current Taxes			1,135,000	1,135,000
	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									
6120	Current Per Capita Taxes, Section 679	93.8800	97.3800	3.73%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
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%				

Description

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
--	---------------------

AmountDescription**1000 Instruction****1100 Regular Programs - Elementary / Secondary**

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 Special Programs - Elementary / Secondary

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 Vocational Education

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 Other Instructional Programs - Elementary / Secondary

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 Support Services - Students**

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 Support Services - Instructional Staff

100 Personnel Services - Salaries	217,614
200 Personnel Services - Employee Benefits	118,930

Description

300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Administration

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies

Total Support Services - Pupil Health

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
500 Other Purchased Services
600 Supplies

Amount

4,000
560
38,146
15,300
\$394,550

828,002
525,245
48,200
198,525
40,500
18,208

\$1,658,680

135,872
78,392
8,200
400
400
3,050

\$226,314

194,875
138,203
50,645
3,825
21,500
1,000
36,000

\$446,048

982,827
677,513
101,800
138,100
1,800
917,821
5,000
8,000

\$2,832,861

28,279
10,977
1,880,000
280,000

Description	Amount
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 <u>Operation of Non-Instructional Services</u>	
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 <u>Other Expenditures and Financing Uses</u>	
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

Cash and Short-Term Investments

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

Total Cash and Short-Term Investments

Long-Term Investments

<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	

06/30/2023 Estimate 06/30/2024 Projection

\$5,764,538

\$4,948,477

Long-Term Indebtedness

06/30/2023 Estimate 06/30/2024 Projection

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

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

06/30/2023 Estimate 06/30/2024 Projection

Long-Term Indebtedness

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 Estimate06/30/2024 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	\$20,024,952	\$19,548,393
------------------------------	--------------	--------------

06/30/2023 Estimate

06/30/2024 Projection

Short-Term Payables		
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 890, \$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
---------------------------	---------------------	---------------------

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

