

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

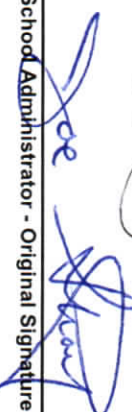
Date of Adoption of the General Fund Budget: 04/24/2023

  
President of the Board - Original Signature Required

Date 8/28/23

  
Secretary of the Board - Original Signature Required

Date 8/28/23

  
Chief School Administrator - Original Signature Required

Date 8/14/23

Joan M Hassinger

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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 : Mid-West SD	COUNTY : Snyder	AUN : 116555003
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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%

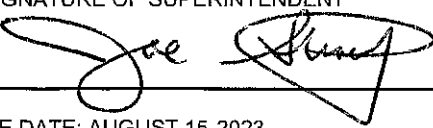
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )? Yes  No

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

Total Budgeted Expenditures	\$43383692
Ending Unassigned Fund Balance	\$1811364
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.17%

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 8/14/23
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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)

<b>School District Name :</b> Mid-West SD	<b>County :</b> Snyder	<b>AUN Number :</b> 116555003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/24/2023
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$52,500.00 . Provide a justification.	This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$52,500.00	This benefit code is for tuition reimbursement for non-certified, non-instructional staff. There are no salaries paid from this account function.
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.	Contingency and summer expense before real estate collection cash flow.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds committed to future pension costs and curriculum purchasing needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for future capital projects

<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	2,817,644
0840 Assigned Fund Balance	2,866,140
0850 Unassigned Fund Balance	1,222,180
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,905,964</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,772,108
7000 Revenue from State Sources	19,981,604
8000 Revenue from Federal Sources	3,578,024
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$43,331,736</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$50,237,700</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	11,846,277
6112 Interim Real Estate Taxes	50,870
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	62,000
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	6,587,026
6400 Delinquencies on Taxes Levied / Assessed by the LEA	505,600
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	36,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	347,000
6910 Rentals	10,000
6940 Tuition from Patrons	6,500
6990 Refunds and Other Miscellaneous Revenue	173,635

**REVENUE FROM LOCAL SOURCES \$19,772,108**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,048,226
7112 Basic Education Funding-Social Security	574,178
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	135,000
7271 Special Education funds for School-Aged Pupils	1,733,109
7311 Pupil Transportation Subsidy	2,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	889,001
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,600
7340 State Property Tax Reduction Allocation	999,127
7505 Ready to Learn Block Grant	379,616
7820 State Share of Retirement Contributions	2,678,747

**REVENUE FROM STATE SOURCES \$19,981,604**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	624,719
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	166,480
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	434,700
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	563,585

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,788,540
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,578,024</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>43,331,736</b>

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,846,277</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$999,127</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$12,845,404</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,601,549</b>	
	<b>Snyder</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$179,624,770	\$179,624,770
b. Real Estate Mills	73.1120	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,087,608,096	\$1,087,608,096
d. Assessed Value	\$181,324,970	\$181,324,970
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$13,132,726	\$13,132,726
(a * b)		
<b>2023-24 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,132,726	\$13,132,726
(f Total * g)		
i. Base Mills Subject to Index	73.1120	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$13,601,549	\$13,601,549
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>75.0120</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$13,601,549	\$13,601,549
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,602,422
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,846,277
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$11,846,277

Amount of Tax Relief for Homestead Exclusions

\$999,127

Total Approx. Tax Revenue:

\$12,845,404

Approx. Tax Levy for Tax Rate Calculation:

\$13,601,549

Snyder

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	77.1331	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,986,157	\$13,986,157
<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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$3,024.00	
Number of Homestead/Farmstead Properties	4405	4405
Median Assessed Value of Homestead Properties		\$22,100

Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$11,846,277</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$999,127</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,845,404</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,601,549</b>

<b>Snyder</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$999,127	Lowering RE Tax Rate	\$0		\$999,127
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$999,127</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>
Snyder	181,324,970	75.0120	13,601,549			94.00000%	
<b>Totals:</b>	<b>181,324,970</b>		<b>13,601,549</b>	- 999,127	= 12,602,422	X 94.00000%	= 11,846,277

	<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	\$5.00	\$0.00	54,000
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 54,000 54,000**

	<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	1.800%	0.000%	6,337,026	6,337,026
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 6,587,026 6,587,026**

**Total Act 511, Current Taxes 6,641,026**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,087,608,096</b>	<b>X</b>	<b>12</b>	<b>13,051,297</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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> Snyder	73.1120	75.0120	2.60%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	5.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.5%				
6151	Current Act 511 Earned Income Taxes	1.800%	1.800%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

LEA : 116555003    Midd-West SD

Printed 8/29/2023 11:21:52 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,477,300
1200 Special Programs - Elementary / Secondary	7,141,193
1300 Vocational Education	1,962,914
1400 Other Instructional Programs - Elementary / Secondary	11,631
<b>Total Instruction</b>	<b>\$24,593,038</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,644,638
2200 Support Services - Instructional Staff	1,531,918
2300 Support Services - Administration	2,248,445
2400 Support Services - Pupil Health	566,819
2500 Support Services - Business	409,211
2600 Operation and Maintenance of Plant Services	3,566,060
2700 Student Transportation Services	2,901,451
2800 Support Services - Central	80,900
<b>Total Support Services</b>	<b>\$12,949,442</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	656,063
3300 Community Services	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$676,063</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,005,149
5200 Interfund Transfers - Out	1,160,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,165,149</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$43,383,692</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,881,901
200 Personnel Services - Employee Benefits	5,638,297
300 Purchased Professional and Technical Services	15,071
400 Purchased Property Services	15,150
500 Other Purchased Services	1,039,650
600 Supplies	458,227
700 Property	420,100
800 Other Objects	8,904
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,477,300</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,435,461
200 Personnel Services - Employee Benefits	1,499,759
300 Purchased Professional and Technical Services	768,775
400 Purchased Property Services	1,100
500 Other Purchased Services	2,383,298
600 Supplies	48,800
700 Property	4,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,141,193</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	383,305
200 Personnel Services - Employee Benefits	274,891
500 Other Purchased Services	1,289,718
600 Supplies	15,000
<b>Total Vocational Education</b>	<b>\$1,962,914</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,469
500 Other Purchased Services	162
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$11,631</b>
<b>Total Instruction</b>	<b>\$24,593,038</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,002,038
200 Personnel Services - Employee Benefits	633,200
500 Other Purchased Services	800
600 Supplies	8,600
<b>Total Support Services - Students</b>	<b>\$1,644,638</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	621,456
200 Personnel Services - Employee Benefits	595,167
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	50,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	44,100
600 Supplies	194,540
700 Property	17,000
800 Other Objects	4,955
<b>Total Support Services - Instructional Staff</b>	<b>\$1,531,918</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,032,745
200 Personnel Services - Employee Benefits	810,170
300 Purchased Professional and Technical Services	233,800
400 Purchased Property Services	17,600
500 Other Purchased Services	97,580
600 Supplies	28,050
800 Other Objects	28,500
<b>Total Support Services - Administration</b>	<b>\$2,248,445</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	341,287
200 Personnel Services - Employee Benefits	208,782
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	2,100
500 Other Purchased Services	2,400
600 Supplies	7,300
800 Other Objects	1,200
<b>Total Support Services - Pupil Health</b>	<b>\$566,819</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	172,788
200 Personnel Services - Employee Benefits	131,173
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	35,250
500 Other Purchased Services	3,000
600 Supplies	26,000
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$409,211</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	990,583
200 Personnel Services - Employee Benefits	798,577
300 Purchased Professional and Technical Services	428,800
400 Purchased Property Services	449,200
500 Other Purchased Services	121,400
600 Supplies	710,900
700 Property	65,000
800 Other Objects	1,600
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,566,060</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	2,856,451

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$2,901,451</b>
<b>2800 <u>Support Services - Central</u></b>	
200 Personnel Services - Employee Benefits	52,500
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	27,650
<b>Total Support Services - Central</b>	<b>\$80,900</b>
<b>Total Support Services</b>	<b>\$12,949,442</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	290,900
200 Personnel Services - Employee Benefits	125,854
300 Purchased Professional and Technical Services	65,700
500 Other Purchased Services	132,924
600 Supplies	34,135
800 Other Objects	6,550
<b>Total Student Activities</b>	<b>\$656,063</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	20,000
<b>Total Community Services</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$676,063</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	830,149
900 Other Uses of Funds	3,175,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,005,149</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,160,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,160,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,165,149</b>
<b>TOTAL EXPENDITURES</b>	<b>\$43,383,692</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	5,000,000	5,000,000
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	1,920,000	2,880,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	112,000	112,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,107,000</b>	<b>\$8,092,000</b>

**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>\$7,107,000</b>	<b>\$8,092,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	29,540,000	26,365,000
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 General Fund</b>	<b>\$29,540,000</b>	<b>\$26,365,000</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**

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**

<b>Total Long-Term Indebtedness</b>	<b>\$29,540,000</b>	<b>\$26,365,000</b>
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**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>\$29,540,000</b>	<b>\$26,365,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,317,644
0840 Assigned Fund Balance	1,725,000
0850 Unassigned Fund Balance	1,811,364
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,854,008</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,854,008</b>
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