

# 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

5/24/23

Date



Secretary of the Board - Original Signature Required

5/24/23

Date



Chief School Administrator - Original Signature Required

5/24/23

Date

Joni B Mansmann

(724)746-2940

Extn :9109

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 : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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	\$106739687
Ending Unassigned Fund Balance	\$8133465
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.61%

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 <i>Michael Daney</i>	DATE <i>5/24/23</i>
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

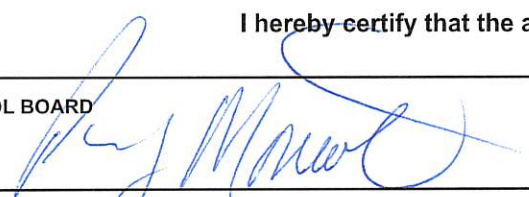
24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 5/24/23
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies allocated for unexpected expenditures that could occur during the 2023-24 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...
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.	As per the Board Policy regarding fund balance and future capital improvements timeline and schedule published on the district's website and discussed at multiple public meetings.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they continue to be expected to rise.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned for athletics

<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>	
810 Nonspendable Fund Balance	94,672
820 Restricted Fund Balance	813,396
830 Committed Fund Balance	1,500,000
840 Assigned Fund Balance	212,226
850 Unassigned Fund Balance	8,059,380
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>	<b><u>\$9,771,606</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
3000 Revenue from Local Sources	76,527,576
7000 Revenue from State Sources	29,275,010
3000 Revenue from Federal Sources	1,001,186
3000 Other Financing Sources	10,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$106,813,772</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$116,585,378</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	61,122,576
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	10,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	950,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	1,400,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$76,527,576</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	14,026,928
7271 Special Education funds for School-Aged Pupils	2,511,279
7311 Pupil Transportation Subsidy	804,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,552,557
7330 Health Services (Medical, Dental, Nurse, Act 25)	97,642
7340 State Property Tax Reduction Allocation	1,167,947
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,556,508
7820 State Share of Retirement Contributions	6,900,533
<b>REVENUE FROM STATE SOURCES</b>	<b>\$29,275,010</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	372,654
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	86,113
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	532,419
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,001,186</b>

Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 10,000

**OTHER FINANCING SOURCES \$10,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 106,813,772**

ct 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$61,122,576	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,947</u>	
Total Approx. Tax Revenue:	\$62,290,523	
Approx. Tax Levy for Tax Rate Calculation:	\$64,376,402	
	Washington	Total

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<b>2022-23 Data</b>		
a. Assessed Value	\$5,101,961,016	\$5,101,961,016
b. Real Estate Mills	12.0000	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$4,246,085,128	\$4,246,085,128
d. Assessed Value	\$5,250,930,000	\$5,250,930,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$61,223,532	\$61,223,532
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2022-23 Tax Levy	\$61,223,532	\$61,223,532
(f Total * g)		
i. Base Mills Subject to Index	12.0000	
(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	96.70000%	96.70000%
k. Tax Levy Needed	\$64,376,402	\$64,376,402
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>12.2600</b>	
(k / d * 1000)		
<b>III.</b>		
m. Tax Levy Generated by Mills	\$64,376,402	\$64,376,402
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,208,455
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$61,122,576
(n * Est. Pct. Collection)		



ct 1 Index (current): 4.1%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$61,122,576	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,167,947</u>	
Total Approx. Tax Revenue:		\$62,290,523	
Approx. Tax Levy for Tax Rate Calculation:		\$64,376,402	
	Washington		Total

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index		12.4920	
( $i * (1 + \text{Index})$ )			
q. Mills In Excess of Index		0.0000	
(if $(l > p)$ , $(l - p)$ )			
r. Maximum Tax Levy Based On Index		\$65,594,618	\$65,594,618
( $p / 1000 * d$ )			
IV. s. Millage Rate within Index?		Yes	
(If $l > p$ Then No)			
t. Tax Levy In Excess of Index		\$0	\$0
(if $(m > r)$ , $(m - r)$ )			
u. Tax Revenue In Excess of Index		\$0	\$0
( $t * \text{Est. Pct. Collection}$ )			

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<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead		\$10,572.00	
V. Number of Homestead/Farmstead Properties		8997	8997
Median Assessed Value of Homestead Properties			\$205,700

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UN: 101631703 Canon-McMillan SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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ct 1 Index (current): 4.1%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$61,122,576

ount of Tax Relief for Homestead Exclusions

\$1,167,947

otal Approx. Tax Revenue:

\$62,290,523

pprox. Tax Levy for Tax Rate Calculation:

\$64,376,402

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,167,947

Lowering RE Tax Rate

\$0

\$1,167,947

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,167,947**

CODE

111 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
Washington	5,250,930,000	12.2600	64,376,402			96.70000%	
<b>Totals:</b>	<b>5,250,930,000</b>		<b>64,376,402</b>	<b>1,167,947</b>	<b>63,208,455</b>	<b>96.70000%</b>	<b>61,122,576</b>

	Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$0.00		0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
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	120,000
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

<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>120,000</b>	<b>120,000</b>
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	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes – Proportional Assessments			
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	8,400,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>10,400,000</b>	<b>10,400,000</b>
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<b>Total Act 511, Current Taxes</b>					<b>10,520,000</b>
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<b>Act 511 Tax Limit</b>	<b>--&gt;</b>	<b>4,246,085,128</b>	<b>X</b>	<b>12</b>	<b>50,953,022</b>
		<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Washington	12.0000	12.2600	2.17%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					4.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	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>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,648,756
1200 Special Programs - Elementary / Secondary	14,412,610
1300 Vocational Education	3,233,056
1400 Other Instructional Programs - Elementary / Secondary	499,733
<b>total Instruction</b>	<b>\$55,794,155</b>
<b>000 Support Services</b>	
2100 Support Services - Students	3,249,861
2200 Support Services - Instructional Staff	1,808,796
2300 Support Services - Administration	5,705,043
2400 Support Services - Pupil Health	2,112,091
2500 Support Services - Business	1,178,630
2600 Operation and Maintenance of Plant Services	8,733,010
2700 Student Transportation Services	8,151,630
2800 Support Services - Central	2,440,618
2900 Other Support Services	1,468,900
<b>total Support Services</b>	<b>\$34,848,579</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,081,870
3300 Community Services	169,557
<b>total Operation of Non-Instructional Services</b>	<b>\$2,251,427</b>
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	550,000
<b>total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	12,145,526
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	1,000,000
<b>total Other Expenditures and Financing Uses</b>	<b>\$13,295,526</b>
<b>total Estimated Expenditures and Other Financing Uses</b>	<b>\$106,739,687</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	20,159,630
200 Personnel Services - Employee Benefits	13,184,722
300 Purchased Professional and Technical Services	523,850
400 Purchased Property Services	13,050
500 Other Purchased Services	2,134,995
600 Supplies	1,408,069
700 Property	214,440
800 Other Objects	10,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,648,756</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,588,075
200 Personnel Services - Employee Benefits	4,336,705
300 Purchased Professional and Technical Services	876,953
400 Purchased Property Services	2,000
500 Other Purchased Services	3,457,377
600 Supplies	106,600
700 Property	35,700
800 Other Objects	9,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,412,610</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,214,919
200 Personnel Services - Employee Benefits	792,537
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	1,123,150
600 Supplies	65,450
700 Property	10,500
<b>Total Vocational Education</b>	<b>\$3,233,056</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	105,275
200 Personnel Services - Employee Benefits	44,458
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	125,000
500 Other Purchased Services	185,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$499,733</b>
<b>Total Instruction</b>	<b>\$55,794,155</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,367,504
200 Personnel Services - Employee Benefits	962,275
300 Purchased Professional and Technical Services	843,277
400 Purchased Property Services	5,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	39,925
600 Supplies	19,880
700 Property	10,500
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$3,249,861</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	834,440
200 Personnel Services - Employee Benefits	650,620
300 Purchased Professional and Technical Services	90,774
400 Purchased Property Services	2,200
500 Other Purchased Services	46,800
600 Supplies	153,122
700 Property	22,090
800 Other Objects	8,750
<b>Total Support Services - Instructional Staff</b>	<b>\$1,808,796</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,781,975
200 Personnel Services - Employee Benefits	1,804,218
300 Purchased Professional and Technical Services	392,200
400 Purchased Property Services	12,300
500 Other Purchased Services	480,680
600 Supplies	60,770
700 Property	55,000
800 Other Objects	117,900
<b>Total Support Services - Administration</b>	<b>\$5,705,043</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	284,294
200 Personnel Services - Employee Benefits	210,025
300 Purchased Professional and Technical Services	1,591,022
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	19,750
700 Property	5,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,112,091</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	534,679
200 Personnel Services - Employee Benefits	372,843
300 Purchased Professional and Technical Services	116,025
400 Purchased Property Services	17,500
500 Other Purchased Services	67,200
600 Supplies	56,883
700 Property	9,000
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$1,178,630</b>

2600 Operation and Maintenance of Plant Services

EA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,344,841
200 Personnel Services - Employee Benefits	2,135,431
300 Purchased Professional and Technical Services	869,600
400 Purchased Property Services	582,485
500 Other Purchased Services	206,464
600 Supplies	1,457,689
700 Property	127,500
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,733,010</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,808,345
200 Personnel Services - Employee Benefits	2,074,935
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	311,000
500 Other Purchased Services	2,002,350
600 Supplies	416,000
700 Property	519,000
800 Other Objects	10,500
<b>Total Student Transportation Services</b>	<b>\$8,151,630</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	680,480
200 Personnel Services - Employee Benefits	524,316
300 Purchased Professional and Technical Services	259,046
400 Purchased Property Services	275,000
500 Other Purchased Services	170,300
600 Supplies	159,476
700 Property	365,500
800 Other Objects	6,500
<b>Total Support Services - Central</b>	<b>\$2,440,618</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	98,900
800 Other Objects	1,370,000
<b>Total Other Support Services</b>	<b>\$1,468,900</b>
<b>Total Support Services</b>	<b>\$34,848,579</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	1,048,194
200 Personnel Services - Employee Benefits	505,216
300 Purchased Professional and Technical Services	129,750
400 Purchased Property Services	49,000
500 Other Purchased Services	49,560
600 Supplies	150,250
700 Property	74,800
800 Other Objects	75,100
<b>Total Student Activities</b>	<b>\$2,081,870</b>



<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
800 Other Objects	169,557
<b>Total Community Services</b>	<b>\$169,557</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,251,427</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	10,000
700 Property	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$550,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	2,843,240
900 Other Uses of Funds	9,302,286
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$12,145,526</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,295,526</b>
<b>TOTAL EXPENDITURES</b>	<b>\$106,739,687</b>

**Cash and Short-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	19,968,718	28,494,220
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	140,564	153,796
Athletic / School-Sponsored Extra Curricular Activities Fund	247,596	295,196
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	4,621,951	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,395,981	1,343,186
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	346,292	440,395
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$26,721,102</b>	<b>\$32,726,793</b>

**Long-Term Investments**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	4,805,384	5,027,384
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	13,502,537	14,151,104
Other Capital Projects Fund	28,800,945	30,615,408
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	1,682,351	1,751,851
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$48,791,217	\$51,545,747
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$75,512,319</b>	<b>\$84,272,540</b>

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**

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,793,240	2,682,302
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		
<b>Total Short-Term Payables</b>	<b>\$2,793,240</b>	<b>\$2,682,302</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$2,793,240</b>	<b>\$2,682,302</b>

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	813,396
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	212,226
0850 Unassigned Fund Balance	8,133,465
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$9,845,691</b>
5900 Budgetary Reserve	1,000,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,753,759</b>