

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

Date 6/21/23



Secretary of the Board - Original Signature Required

Date 6/21/23



Chief School Administrator - Original Signature Required

Date 6/21/23

Joni B Mansmann

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 : 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	\$107645750
Ending Unassigned Fund Balance	\$8170989
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.59%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/21/23
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DUE DATE: AUGUST 15, 2023

<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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
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	8,059,380
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,771,606</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	76,903,492
7000 Revenue from State Sources	29,592,850
8000 Revenue from Federal Sources	1,251,017
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$107,757,359</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$117,528,965</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	61,498,492
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
REVENUE FROM LOCAL SOURCES	\$76,903,492
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,250,207
7271 Special Education funds for School-Aged Pupils	2,600,000
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	1,556,807
7820 State Share of Retirement Contributions	6,906,074
REVENUE FROM STATE SOURCES	\$29,592,850
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	572,089
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	105,567
8517 Title IV - 21st Century Schools	30,942
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	532,419
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

Amount

REVENUE FROM FEDERAL SOURCES	\$1,251,017
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	107,757,359

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$61,498,492
Amount of Tax Relief for Homestead Exclusions	\$1,167,947
Total Approx. Tax Revenue:	\$62,666,439
Approx. Tax Levy for Tax Rate Calculation:	\$64,568,454

Washington Total

2022-23 Data

a. Assessed Value	\$5,101,961,016	\$5,101,961,016
b. Real Estate Mills	12.0000	

I. 2023-24 Data

c. 2021 STEB Market Value	\$4,246,085,128	\$4,246,085,128
d. Assessed Value	\$5,266,594,966	\$5,266,594,966
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$61,223,532	\$61,223,532
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2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$61,223,532	\$61,223,532
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	12.0000	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$64,568,454	\$64,568,454
I. 2023-24 Real Estate Tax Rate (k / d * 1000)	12.2600	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$64,568,454	\$64,568,454
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$63,400,507
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$61,498,492

Act 1 Index (current): 4.1%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$61,498,492		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,947</u>		
Total Approx. Tax Revenue:	\$62,666,439		
Approx. Tax Levy for Tax Rate Calculation:	\$64,568,454		
	Washington	Total	

Index Maximums			
	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	12.4920	
	q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
	r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$65,790,304	\$65,790,304
IV.	s. Millage Rate within Index? (if $l > p$ Then No)	Yes	
	t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0
	u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$10,600.22	
V.	Number of Homestead/Farmstead Properties	8997	8997
	Median Assessed Value of Homestead Properties		\$205,700

AUN: 101631703 Canon-McMillan SD

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

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Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$61,498,492	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,167,947</u>	
Total Approx. Tax Revenue:	\$62,666,439	
Approx. Tax Levy for Tax Rate Calculation:	\$64,568,454	
	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

6111 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	5,266,594,966	12.2600	64,568,454			97.00000%	
Totals:	5,266,594,966		64,568,454	1,167,947	63,400,507	97.00000%	61,498,492

	Rate		Tax Levy	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.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	120,000	120,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			120,000	120,000
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,400,000	8,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
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			10,400,000	10,400,000
Total Act 511, Current Taxes				10,520,000
Act 511 Tax Limit -->		4,246,085,128 X	12	50,953,022
		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>									
	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,399,956
1200 Special Programs - Elementary / Secondary	14,667,381
1300 Vocational Education	3,674,037
1400 Other Instructional Programs - Elementary / Secondary	499,733
Total Instruction	\$56,241,107
2000 Support Services	
2100 Support Services - Students	3,338,999
2200 Support Services - Instructional Staff	2,023,711
2300 Support Services - Administration	5,545,921
2400 Support Services - Pupil Health	2,112,091
2500 Support Services - Business	1,186,225
2600 Operation and Maintenance of Plant Services	8,836,198
2700 Student Transportation Services	8,200,228
2800 Support Services - Central	2,458,136
2900 Other Support Services	1,468,900
Total Support Services	\$35,170,409
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,078,380
3300 Community Services	169,557
Total Operation of Non-Instructional Services	\$2,247,937
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	840,771
Total Facilities Acquisition, Construction and Improvement Services	\$840,771
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,145,526
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	850,000
Total Other Expenditures and Financing Uses	\$13,145,526
Total Estimated Expenditures and Other Financing Uses	\$107,645,750

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,916,700
200 Personnel Services - Employee Benefits	13,023,705
300 Purchased Professional and Technical Services	435,461
400 Purchased Property Services	13,050
500 Other Purchased Services	2,134,995
600 Supplies	1,598,605
700 Property	267,440
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$37,399,956
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,734,773
200 Personnel Services - Employee Benefits	4,444,778
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
Total Special Programs - Elementary / Secondary	\$14,667,381
1300 Vocational Education	
100 Personnel Services - Salaries	1,214,919
200 Personnel Services - Employee Benefits	792,518
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	1,564,150
600 Supplies	65,450
700 Property	10,500
Total Vocational Education	\$3,674,037
1400 Other Instructional Programs - Elementary / Secondary	
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
Total Other Instructional Programs - Elementary / Secondary	\$499,733
Total Instruction	\$56,241,107
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,413,723
200 Personnel Services - Employee Benefits	1,005,194
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
Total Support Services - Students	\$3,338,999
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	834,440
200 Personnel Services - Employee Benefits	660,535
300 Purchased Professional and Technical Services	90,774
400 Purchased Property Services	2,200
500 Other Purchased Services	46,800
600 Supplies	358,122
700 Property	22,090
800 Other Objects	8,750
Total Support Services - Instructional Staff	\$2,023,711
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,728,558
200 Personnel Services - Employee Benefits	1,812,251
300 Purchased Professional and Technical Services	392,200
400 Purchased Property Services	12,300
500 Other Purchased Services	366,942
600 Supplies	60,770
700 Property	55,000
800 Other Objects	117,900
Total Support Services - Administration	\$5,545,921
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$2,112,091
2500 Support Services - Business	
100 Personnel Services - Salaries	540,042
200 Personnel Services - Employee Benefits	375,075
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
Total Support Services - Business	\$1,186,225
2600 Operation and Maintenance of Plant Services	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,391,982
200 Personnel Services - Employee Benefits	2,153,995
300 Purchased Professional and Technical Services	875,600
400 Purchased Property Services	587,085
500 Other Purchased Services	233,347
600 Supplies	1,457,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$8,836,198
2700 Student Transportation Services	
100 Personnel Services - Salaries	2,850,637
200 Personnel Services - Employee Benefits	2,072,504
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	311,000
500 Other Purchased Services	2,011,087
600 Supplies	416,000
700 Property	519,000
800 Other Objects	10,500
Total Student Transportation Services	\$8,200,228
2800 Support Services - Central	
100 Personnel Services - Salaries	695,489
200 Personnel Services - Employee Benefits	562,825
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	329,500
800 Other Objects	6,500
Total Support Services - Central	\$2,458,136
2900 Other Support Services	
500 Other Purchased Services	98,900
800 Other Objects	1,370,000
Total Other Support Services	\$1,468,900
Total Support Services	\$35,170,409
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,045,539
200 Personnel Services - Employee Benefits	504,381
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
Total Student Activities	\$2,078,380

<u>Description</u>	<u>Amount</u>
3300 Community Services	
800 Other Objects	169,557
Total Community Services	\$169,557
Total Operation of Non-Instructional Services	\$2,247,937
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	300,771
700 Property	240,000
Total Facilities Acquisition, Construction and Improvement Services	\$840,771
Total Facilities Acquisition, Construction and Improvement Services	\$840,771
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,843,240
900 Other Uses of Funds	9,302,286
Total Debt Service / Other Expenditures and Financing Uses	\$12,145,526
5200 Interfund Transfers - Out	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	\$150,000
5900 Budgetary Reserve	
800 Other Objects	850,000
Total Budgetary Reserve	\$850,000
Total Other Expenditures and Financing Uses	\$13,145,526
TOTAL EXPENDITURES	\$107,645,750

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		
Total Cash and Short-Term Investments	\$26,721,102	\$32,726,793

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		

2023-2024 Final General Fund Budget

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - § 690, §1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 690, §1850

Capital Reserve Fund - § 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - § 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	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		

Total Short-Term Payables	\$2,793,240	\$2,682,302
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TOTAL INDEBTEDNESS	\$2,793,240	\$2,682,302
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Account Description	Amounts
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	8,170,989
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,883,215
5900 Budgetary Reserve	850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,641,283