


**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

Lynn Hudak

\_\_\_\_\_  
Contact Person

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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 : California Area SD	COUNTY : Washington	AUN : 101631503
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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	\$18251398
Ending Unassigned Fund Balance	\$1502358
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.23%

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 6/22/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> California Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631503
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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> 4/17/23
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The fund balance will be used for any unexpected special education costs, additional/specialized transportation, building improvements and/or increases in cyber tuition.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is set aside for future health care premium costs and projected future building improvements.

<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	119,188	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	1,383,487	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,883,487</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	7,188,324	
7000 Revenue from State Sources	10,610,513	
8000 Revenue from Federal Sources	452,561	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$18,251,398</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$20,134,885</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,535,024
6112 Interim Real Estate Taxes	6,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	49,000
6150 Current Act 511 Taxes - Proportional Assessments	790,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	243,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	180,000
6910 Rentals	300,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	1,300
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,188,324</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,702,227
7112 Basic Education Funding-Social Security	285,895
7271 Special Education funds for School-Aged Pupils	771,909
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,802
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	513,301
7360 Safe Schools	114,000
7505 Ready to Learn Block Grant	173,671
7820 State Share of Retirement Contributions	1,261,708
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,610,513</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	195,687
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,906
8517 Title IV - 21st Century Schools	12,803

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	214,165
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$452,561</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>18,251,398</b>

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,535,024	
Amount of Tax Relief for Homestead Exclusions	<u>\$513,301</u>	
Total Approx. Tax Revenue:	\$6,048,325	
Approx. Tax Levy for Tax Rate Calculation:	\$6,252,051	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$427,717,735	\$427,717,735
b. Real Estate Mills	13.4921	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$382,861,558	\$382,861,558
d. Assessed Value	\$438,398,935	\$438,398,935
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$5,770,810	\$5,770,810
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$5,770,810	\$5,770,810
(f Total * g)		
i. Base Mills Subject to Index	13.4921	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.45000%	96.45000%
k. Tax Levy Needed	\$6,252,051	\$6,252,051
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	14.2611	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,252,051	\$6,252,051
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,738,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,535,024
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,535,024	
Amount of Tax Relief for Homestead Exclusions	<u>\$513,301</u>	
Total Approx. Tax Revenue:	\$6,048,325	
Approx. Tax Levy for Tax Rate Calculation:	\$6,252,051	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.2611	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,252,051	\$6,252,051
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$20,892.00	
Number of Homestead/Farmstead Properties	1740	1740
Median Assessed Value of Homestead Properties		\$89,300

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,535,024
Amount of Tax Relief for Homestead Exclusions	<u>\$513,301</u>
Total Approx. Tax Revenue:	\$6,048,325
Approx. Tax Levy for Tax Rate Calculation:	\$6,252,051
	Washington

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$513,301	Lowering RE Tax Rate	\$0	\$513,301
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$513,301

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Washington	438,398,935	14.2611	6,252,051				96.45000%		
<b>Totals:</b>	<b>438,398,935</b>		<b>6,252,051</b>	-	513,301	=	5,738,750	X	96.45000% = 5,535,024
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				18,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00		18,500	18,500
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00		\$0.00		15,500	15,500
6143	Current Act 511 Local Services Taxes			\$5.00		\$0.00		15,000	15,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>								<b>49,000</b>	<b>49,000</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%		730,000	730,000
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		60,000	60,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>								<b>790,000</b>	<b>790,000</b>
<b>Total Act 511, Current Taxes</b>									<b>839,000</b>
				<b>Act 511 Tax Limit --&gt;</b>		<b>382,861,558 X</b>		<b>12</b>	<b>4,594,339</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>									
	Washington	13.4921	14.2611	5.70%	Yes	5.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,705,797
1200 Special Programs - Elementary / Secondary	3,092,706
1300 Vocational Education	494,638
1400 Other Instructional Programs - Elementary / Secondary	8,666
<b>Total Instruction</b>	<b>\$10,301,807</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	887,153
2200 Support Services - Instructional Staff	198,592
2300 Support Services - Administration	1,022,251
2400 Support Services - Pupil Health	176,334
2500 Support Services - Business	328,485
2600 Operation and Maintenance of Plant Services	1,639,771
2700 Student Transportation Services	1,526,856
2800 Support Services - Central	420,126
<b>Total Support Services</b>	<b>\$6,199,568</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	486,413
<b>Total Operation of Non-Instructional Services</b>	<b>\$486,413</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	121,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$121,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,142,610
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,142,610</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,251,398</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,533,861
200 Personnel Services - Employee Benefits	2,511,352
300 Purchased Professional and Technical Services	38,048
400 Purchased Property Services	35,520
500 Other Purchased Services	335,935
600 Supplies	194,211
700 Property	53,178
800 Other Objects	3,692
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,705,797</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	734,348
200 Personnel Services - Employee Benefits	494,748
300 Purchased Professional and Technical Services	1,024,266
500 Other Purchased Services	814,400
600 Supplies	24,124
800 Other Objects	820
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,092,706</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	82,403
200 Personnel Services - Employee Benefits	43,715
500 Other Purchased Services	363,000
600 Supplies	5,520
<b>Total Vocational Education</b>	<b>\$494,638</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,666
500 Other Purchased Services	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$8,666</b>
<b>Total Instruction</b>	<b>\$10,301,807</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	345,926
200 Personnel Services - Employee Benefits	258,802
300 Purchased Professional and Technical Services	246,200
400 Purchased Property Services	500
500 Other Purchased Services	2,600
600 Supplies	30,555
800 Other Objects	2,570
<b>Total Support Services - Students</b>	<b>\$887,153</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	86,602
200 Personnel Services - Employee Benefits	75,291

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	2,138
400	Purchased Property Services	2,750
500	Other Purchased Services	20,881
600	Supplies	10,930
<b>Total Support Services - Instructional Staff</b>		<b>\$198,592</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	535,010
200	Personnel Services - Employee Benefits	284,665
300	Purchased Professional and Technical Services	124,810
400	Purchased Property Services	4,500
500	Other Purchased Services	16,750
600	Supplies	31,376
800	Other Objects	25,140
<b>Total Support Services - Administration</b>		<b>\$1,022,251</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	106,853
200	Personnel Services - Employee Benefits	54,237
300	Purchased Professional and Technical Services	5,661
400	Purchased Property Services	770
500	Other Purchased Services	1,000
600	Supplies	7,813
<b>Total Support Services - Pupil Health</b>		<b>\$176,334</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	139,661
200	Personnel Services - Employee Benefits	116,424
300	Purchased Professional and Technical Services	7,450
400	Purchased Property Services	750
500	Other Purchased Services	12,600
600	Supplies	27,150
700	Property	2,200
800	Other Objects	22,250
<b>Total Support Services - Business</b>		<b>\$328,485</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	471,737
200	Personnel Services - Employee Benefits	415,974
300	Purchased Professional and Technical Services	88,685
400	Purchased Property Services	134,450
500	Other Purchased Services	74,825
600	Supplies	454,100
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,639,771</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,476,856
600	Supplies	50,000
<b>Total Student Transportation Services</b>		<b>\$1,526,856</b>

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<u>Description</u>	<u>Amount</u>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	66,500
200 Personnel Services - Employee Benefits	63,556
300 Purchased Professional and Technical Services	151,918
500 Other Purchased Services	5,000
600 Supplies	112,652
700 Property	20,000
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$420,126</b>
<b>Total Support Services</b>	<b>\$6,199,568</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	143,798
200 Personnel Services - Employee Benefits	60,780
300 Purchased Professional and Technical Services	68,860
400 Purchased Property Services	11,900
500 Other Purchased Services	65,558
600 Supplies	127,419
800 Other Objects	8,098
<b>Total Student Activities</b>	<b>\$486,413</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$486,413</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	121,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$121,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$121,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	195,547
900 Other Uses of Funds	947,063
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,142,610</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,142,610</b>
<b>TOTAL EXPENDITURES</b>	<b>\$18,251,398</b>



Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	2,500,000	800,000
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	195,000	100,000
Other Capital Projects Fund	6	6
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	16,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	35,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,753,006	\$951,006

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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,753,006	\$951,006

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,335,240	6,326,150
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	679,131	561,551
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,014,371</b>	<b>\$6,887,701</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>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$8,014,371</b>	<b>\$6,887,701</b>

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$8,014,371	\$6,887,701



Account Description	Amounts
0810 Nonspendable Fund Balance	119,188
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,383,487
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,883,487
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,002,675