

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDateJoseph Gudac

(724)483-3509 Extn : 1216

Contact PersonTelephone Extensionjosephgudac@charleroisd.orgEmail Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Charleroi SD	COUNTY : Washington	AUN : 101631803
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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 ☐

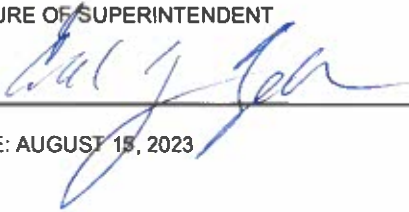
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$28900000
Ending Unassigned Fund Balance	\$4603038
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	15.92%

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 June 27, 2023
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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)

School District Name : Charlevoix SD	County : Washington	AUN Number : 101631803
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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 6-27-2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	With an estimated surplus revenue vs. projected expenses, the counterbalance was placed in budgetary reserve for unforeseen expenditures.
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.	With an estimated surplus revenue vs. projected expenses, the counterbalance was placed in budgetary reserve for unforeseen expenditures.

<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	267,368	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,000,000	
0850 Unassigned Fund Balance	2,603,038	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,603,038</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,470,649	
7000 Revenue from State Sources	15,990,933	
8000 Revenue from Federal Sources	1,437,951	
9000 Other Financing Sources	467	
Total Estimated Revenues And Other Financing Sources		<u>\$28,900,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,503,038</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,183,700
6112 Interim Real Estate Taxes	122,000
6114 Payments in Lieu of Current Taxes - State / Local	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	1,185,549
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,043,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	43,400
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	340,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$11,470,649
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,000,000
7112 Basic Education Funding-Social Security	500,000
7271 Special Education funds for School-Aged Pupils	1,450,000
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	960,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	811,597
7505 Ready to Learn Block Grant	321,336
7820 State Share of Retirement Contributions	2,400,000
REVENUE FROM STATE SOURCES	\$15,990,933
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	612,480
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,335
8517 Title IV - 21st Century Schools	50,136
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	660,000
8752 ARP ESSER Summer Programs	5,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$1,437,951

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	467
OTHER FINANCING SOURCES	\$467
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,900,000

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,183,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$811,621</u>	
Total Approx. Tax Revenue:	\$8,995,321	
Approx. Tax Levy for Tax Rate Calculation:	\$10,093,302	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$536,538,165	\$536,538,165
b. Real Estate Mills	18.4350	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$466,488,568	\$466,488,568
d. Assessed Value	\$540,908,665	\$540,908,665
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,891,081	\$9,891,081
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,891,081	\$9,891,081
(f Total * g)		
i. Base Mills Subject to Index	18.4350	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.17045%	88.17045%
k. Tax Levy Needed	\$10,093,302	\$10,093,302
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.6599	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,093,302	\$10,093,302
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,281,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,183,700
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,183,700	
Amount of Tax Relief for Homestead Exclusions	<u>\$811,621</u>	
Total Approx. Tax Revenue:	\$8,995,321	
Approx. Tax Levy for Tax Rate Calculation:	\$10,093,302	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5226	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,559,944	\$10,559,944
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	\$16,513.00	
Number of Homestead/Farmstead Properties	2634	2634
Median Assessed Value of Homestead Properties		\$84,300

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,183,700
Amount of Tax Relief for Homestead Exclusions	<u>\$811,621</u>
Total Approx. Tax Revenue:	\$8,995,321
Approx. Tax Levy for Tax Rate Calculation:	\$10,093,302
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$811,597	Lowering RE Tax Rate	\$0	\$811,597
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$24			\$24
Amount of Tax Relief from State/Local Sources				\$811,621

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	540,908,665	18.6599	10,093,302				88.17045%		
Totals:	540,908,665		10,093,302	-	811,621	=	9,281,681	X	88.17045% = 8,183,700
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00		\$0.00	40,000	40,000	
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	12,000	12,000	
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							52,000	52,000	
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%	1,042,549	1,042,549	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	90,000	90,000	
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			0.7500		0.000	53,000	53,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0		0	0	0	
Total Current Act 511 Taxes – Proportional Assessments							1,185,549	1,185,549	
Total Act 511, Current Taxes								1,237,549	
Act 511 Tax Limit -->				466,488,568		X	12	5,597,863	
				Market Value			Mills	(511 Limit)	

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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	18.4350	18.6599	1.22%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,532,369
1200 Special Programs - Elementary / Secondary	4,011,576
1300 Vocational Education	435,000
1400 Other Instructional Programs - Elementary / Secondary	5,000
1500 Nonpublic School Programs	11,000
Total Instruction	\$15,994,945
2000 Support Services	
2100 Support Services - Students	1,466,706
2200 Support Services - Instructional Staff	491,677
2300 Support Services - Administration	1,706,266
2400 Support Services - Pupil Health	340,155
2500 Support Services - Business	443,265
2600 Operation and Maintenance of Plant Services	2,240,943
2700 Student Transportation Services	1,324,114
2800 Support Services - Central	667,137
2900 Other Support Services	11,000
Total Support Services	\$8,691,263
3000 Operation of Non-Instructional Services	
3200 Student Activities	523,069
3300 Community Services	3,000
Total Operation of Non-Instructional Services	\$526,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,118,138
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	319,585
Total Other Expenditures and Financing Uses	\$3,687,723
Total Estimated Expenditures and Other Financing Uses	\$28,900,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,522,815
200 Personnel Services - Employee Benefits	4,226,154
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	59,300
500 Other Purchased Services	504,200
600 Supplies	175,700
800 Other Objects	16,200
Total Regular Programs - Elementary / Secondary	\$11,532,369
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,748,521
200 Personnel Services - Employee Benefits	1,169,705
300 Purchased Professional and Technical Services	591,700
500 Other Purchased Services	472,000
600 Supplies	28,450
800 Other Objects	1,200
Total Special Programs - Elementary / Secondary	\$4,011,576
1300 <u>Vocational Education</u>	
500 Other Purchased Services	435,000
Total Vocational Education	\$435,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$5,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	11,000
Total Nonpublic School Programs	\$11,000
Total Instruction	\$15,994,945
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	666,251
200 Personnel Services - Employee Benefits	478,505
300 Purchased Professional and Technical Services	303,500
500 Other Purchased Services	1,300
600 Supplies	16,200
800 Other Objects	950
Total Support Services - Students	\$1,466,706
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	273,324
200 Personnel Services - Employee Benefits	186,153
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	1,200
600 Supplies	11,200

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<u>Description</u>	<u>Amount</u>
800 Other Objects	800
Total Support Services - Instructional Staff	\$491,677
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	868,180
200 Personnel Services - Employee Benefits	590,786
300 Purchased Professional and Technical Services	100,400
400 Purchased Property Services	8,200
500 Other Purchased Services	71,500
600 Supplies	49,000
800 Other Objects	18,200
Total Support Services - Administration	\$1,706,266
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	176,513
200 Personnel Services - Employee Benefits	130,242
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	13,000
800 Other Objects	200
Total Support Services - Pupil Health	\$340,155
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,157
200 Personnel Services - Employee Benefits	146,187
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	8,000
500 Other Purchased Services	3,360
600 Supplies	66,311
800 Other Objects	6,250
Total Support Services - Business	\$443,265
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	783,963
200 Personnel Services - Employee Benefits	615,950
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	169,500
500 Other Purchased Services	147,200
600 Supplies	413,710
700 Property	40,000
800 Other Objects	620
Total Operation and Maintenance of Plant Services	\$2,240,943
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	490,804
200 Personnel Services - Employee Benefits	354,110
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	12,500
500 Other Purchased Services	85,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	220,100
700 Property	160,000
800 Other Objects	600
Total Student Transportation Services	\$1,324,114
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	135,250
200 Personnel Services - Employee Benefits	111,937
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	35,000
500 Other Purchased Services	47,700
600 Supplies	143,750
700 Property	150,000
800 Other Objects	500
Total Support Services - Central	\$667,137
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,000
Total Other Support Services	\$11,000
Total Support Services	\$8,691,263
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	235,625
200 Personnel Services - Employee Benefits	70,344
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	13,100
500 Other Purchased Services	6,000
600 Supplies	100,500
800 Other Objects	7,500
Total Student Activities	\$523,069
3300 <u>Community Services</u>	
800 Other Objects	3,000
Total Community Services	\$3,000
Total Operation of Non-Instructional Services	\$526,069
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,475,009
900 Other Uses of Funds	643,129
Total Debt Service / Other Expenditures and Financing Uses	\$3,118,138
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	319,585

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$319,585
Total Other Expenditures and Financing Uses	\$3,687,723
TOTAL EXPENDITURES	\$28,900,000

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,000,000	3,000,000
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		
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 Cash and Short-Term Investments	\$5,000,000	\$3,000,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,000,000	1,000,000
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		
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	\$3,000,000	\$1,000,000
TOTAL CASH AND INVESTMENTS	\$8,000,000	\$4,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	30,212,314	28,149,184
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	\$30,212,314	\$28,149,184
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$30,212,314	\$28,149,184

<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	\$30,212,314	\$28,149,184

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Account Description	Amounts
0810 Nonspendable Fund Balance	267,368
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,603,038
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,603,038
5900 Budgetary Reserve	319,585
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,189,991