

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 Required6/21/23

Date

Secretary of the Board - Original Signature Required6-21-23

Date

Chief School Administrator - Original Signature Required6-21-23

Date

Kimberley Moore

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Contact Person

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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 : Ringgold SD	COUNTY : Washington	AUN : 101637002
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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 ☐

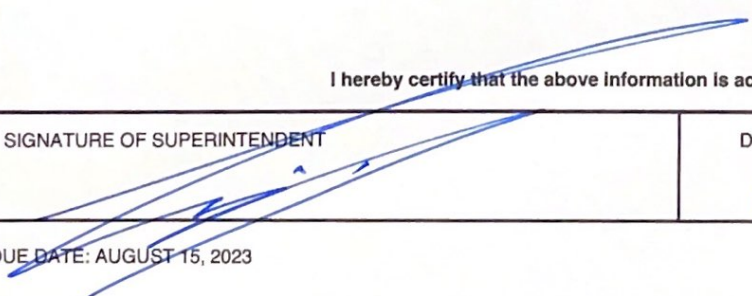
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$52350740
Ending Unassigned Fund Balance	\$3915604
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.47%

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 07.06.2023
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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 : Ringgold SD	County : Washington	AUN Number : 101637002
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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 May 17, 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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$30,892.42 C x 2%: \$30,740.34</p>	<p>The District has reviewed all calculations and confirmed the difference is due to rounding.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>The adopted 2023-2024 Final General Fund Budget included a budgetary reserve amount to provide for operating contingencies.</p>
8080	<p>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.</p>	<p>In accordance with the recommendation from PDE, the Ringgold School District maintains an unassigned fund balance just under 8%.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Ringgold School District has an assigned fund balance for PSERS expenditures and Athletics.</p>

<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	490,539	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,469,446	
0850 Unassigned Fund Balance	3,915,604	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,385,050</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,967,489	
7000 Revenue from State Sources	25,819,359	
8000 Revenue from Federal Sources	2,463,892	
9000 Other Financing Sources	100,000	
Total Estimated Revenues And Other Financing Sources		<u>\$52,350,740</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$57,735,790</u>

LEA : 101637002 Ringgold SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,418,001
6112 Interim Real Estate Taxes	22,250
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6120 Current Per Capita Taxes, Section 679	70,000
6140 Current Act 511 Taxes - Flat Rate Assessments	100,000
6150 Current Act 511 Taxes - Proportional Assessments	2,803,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	733,000
6500 Earnings on Investments	44,386
6700 Revenues from LEA Activities	57,852
6800 Revenues from Intermediary Sources / Pass-Through Funds	468,000
6910 Rentals	135,000
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$23,967,489
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,500,000
7112 Basic Education Funding-Social Security	865,484
7160 Tuition for Orphans Subsidy	10,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	2,520,317
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	800,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,537,017
7505 Ready to Learn Block Grant	540,337
7820 State Share of Retirement Contributions	3,841,704
REVENUE FROM STATE SOURCES	\$25,819,359
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	796,080
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	117,564
8517 Title IV - 21st Century Schools	59,883
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,479,365

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	11,000
REVENUE FROM FEDERAL SOURCES	\$2,463,892
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	100,000
OTHER FINANCING SOURCES	\$100,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,350,740

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,418,001	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,537,017</u>	
Total Approx. Tax Revenue:	\$20,955,018	
Approx. Tax Levy for Tax Rate Calculation:	\$23,061,875	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$1,437,118,405	\$1,437,118,405
b. Real Estate Mills	15.1705	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,256,198,095	\$1,256,198,095
d. Assessed Value	\$1,471,674,535	\$1,471,674,535
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$21,801,805	\$21,801,805
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$21,801,805	\$21,801,805
(f Total * g)		
i. Base Mills Subject to Index	15.1705	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.21198%	90.21198%
k. Tax Levy Needed	\$23,061,875	\$23,061,875
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.6705	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,061,876	\$23,061,876
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,524,859
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,418,001
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,418,001	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,537,017</u>	
Total Approx. Tax Revenue:	\$20,955,018	
Approx. Tax Levy for Tax Rate Calculation:	\$23,061,875	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.0048	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,553,857	\$23,553,857
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	\$16,037.00	
Number of Homestead/Farmstead Properties	6239	6239
Median Assessed Value of Homestead Properties		\$112,100

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,418,001
Amount of Tax Relief for Homestead Exclusions	<u>\$1,537,017</u>
Total Approx. Tax Revenue:	\$20,955,018
Approx. Tax Levy for Tax Rate Calculation:	\$23,061,875
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,537,017	Lowering RE Tax Rate	\$0	\$1,537,017
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,537,017

<u>CODE</u>									
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	1,471,674,535	15.6705	23,061,876			90.21198%			
Totals:	1,471,674,535		23,061,876	-	1,537,017	=	21,524,859 X	90.21198% =	19,418,001
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	70,000				
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	70,000	70,000		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	30,000	30,000		
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						100,000	100,000		
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%	2,468,000	2,468,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	240,000	240,000		
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			5.0000	0.000	95,000	95,000		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments						2,803,000	2,803,000		
Total Act 511, Current Taxes							2,903,000		
Act 511 Tax Limit -->				1,256,198,095	X	12	15,074,377		
				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	15.1705	15.6705	3.30%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6157	Current Act 511 Mercantile Taxes	5.0000	5.0000	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,774,700
1200 Special Programs - Elementary / Secondary	6,281,156
1300 Vocational Education	1,605,967
1400 Other Instructional Programs - Elementary / Secondary	434,934
1500 Nonpublic School Programs	43,430
1800 Pre-Kindergarten	25,000
Total Instruction	\$28,165,187
2000 Support Services	
2100 Support Services - Students	2,892,063
2200 Support Services - Instructional Staff	820,998
2300 Support Services - Administration	3,377,970
2400 Support Services - Pupil Health	397,003
2500 Support Services - Business	571,861
2600 Operation and Maintenance of Plant Services	5,393,236
2700 Student Transportation Services	3,123,260
2800 Support Services - Central	1,006,630
2900 Other Support Services	30,000
Total Support Services	\$17,613,021
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,091,581
3300 Community Services	24,951
Total Operation of Non-Instructional Services	\$1,116,532
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,096,000
5900 Budgetary Reserve	360,000
Total Other Expenditures and Financing Uses	\$5,456,000
Total Estimated Expenditures and Other Financing Uses	\$52,350,740

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,161,448
200 Personnel Services - Employee Benefits	7,271,205
300 Purchased Professional and Technical Services	279,229
400 Purchased Property Services	139,100
500 Other Purchased Services	1,072,631
600 Supplies	665,037
700 Property	181,500
800 Other Objects	4,550
Total Regular Programs - Elementary / Secondary	\$19,774,700
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,488,293
200 Personnel Services - Employee Benefits	1,791,869
300 Purchased Professional and Technical Services	521,800
400 Purchased Property Services	200
500 Other Purchased Services	1,437,744
600 Supplies	21,350
700 Property	17,000
800 Other Objects	2,900
Total Special Programs - Elementary / Secondary	\$6,281,156
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	433,250
200 Personnel Services - Employee Benefits	349,295
400 Purchased Property Services	4,500
500 Other Purchased Services	744,580
600 Supplies	58,242
700 Property	16,100
Total Vocational Education	\$1,605,967
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	110,557
200 Personnel Services - Employee Benefits	55,734
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	400
500 Other Purchased Services	180,243
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$434,934
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,502
600 Supplies	1,928
Total Nonpublic School Programs	\$43,430
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	14,587
200 Personnel Services - Employee Benefits	10,413

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<u>Description</u>	<u>Amount</u>
Total Pre-Kindergarten	\$25,000
Total Instruction	\$28,165,187
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	717,006
200 Personnel Services - Employee Benefits	552,778
300 Purchased Professional and Technical Services	1,542,754
500 Other Purchased Services	4,800
600 Supplies	73,125
700 Property	500
800 Other Objects	1,100
Total Support Services - Students	\$2,892,063
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	287,616
200 Personnel Services - Employee Benefits	259,530
300 Purchased Professional and Technical Services	199,052
400 Purchased Property Services	1,000
500 Other Purchased Services	800
600 Supplies	47,000
700 Property	25,500
800 Other Objects	500
Total Support Services - Instructional Staff	\$820,998
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,776,448
200 Personnel Services - Employee Benefits	1,128,326
300 Purchased Professional and Technical Services	340,000
400 Purchased Property Services	5,200
500 Other Purchased Services	50,896
600 Supplies	23,900
700 Property	12,300
800 Other Objects	40,900
Total Support Services - Administration	\$3,377,970
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	200,076
200 Personnel Services - Employee Benefits	149,712
300 Purchased Professional and Technical Services	29,190
600 Supplies	12,900
700 Property	5,125
Total Support Services - Pupil Health	\$397,003
2500 Support Services - Business	
100 Personnel Services - Salaries	251,295
200 Personnel Services - Employee Benefits	177,566
300 Purchased Professional and Technical Services	27,000

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	11,500
500	Other Purchased Services	63,000
600	Supplies	9,000
700	Property	22,500
800	Other Objects	10,000
Total Support Services - Business		\$571,861
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,258,905
200	Personnel Services - Employee Benefits	1,396,431
300	Purchased Professional and Technical Services	19,500
400	Purchased Property Services	421,700
500	Other Purchased Services	278,000
600	Supplies	932,200
700	Property	78,000
800	Other Objects	8,500
Total Operation and Maintenance of Plant Services		\$5,393,236
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	1,132,538
200	Personnel Services - Employee Benefits	704,322
400	Purchased Property Services	16,200
500	Other Purchased Services	679,500
600	Supplies	551,500
700	Property	22,000
800	Other Objects	17,200
Total Student Transportation Services		\$3,123,260
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	338,074
200	Personnel Services - Employee Benefits	267,356
300	Purchased Professional and Technical Services	109,200
400	Purchased Property Services	500
500	Other Purchased Services	1,500
600	Supplies	50,000
700	Property	239,500
800	Other Objects	500
Total Support Services - Central		\$1,006,630
2900 <u>Other Support Services</u>		
500	Other Purchased Services	30,000
Total Other Support Services		\$30,000
Total Support Services		\$17,613,021
3000 <u>Operation of Non-Instructional Services</u>		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	524,679
200	Personnel Services - Employee Benefits	279,552
400	Purchased Property Services	20,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	112,450
600 Supplies	86,200
700 Property	40,500
800 Other Objects	27,700
Total Student Activities	\$1,091,581
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	9,672
500 Other Purchased Services	15,279
Total Community Services	\$24,951
Total Operation of Non-Instructional Services	\$1,116,532
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,804,770
900 Other Uses of Funds	3,291,230
Total Debt Service / Other Expenditures and Financing Uses	\$5,096,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	360,000
Total Budgetary Reserve	\$360,000
Total Other Expenditures and Financing Uses	\$5,456,000
TOTAL EXPENDITURES	\$52,350,740

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	6,000,000	6,000,000
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	4,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	2,245,463	2,245,463
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,265,463	\$8,765,463

<u>Long-Term Investments</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		

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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	\$12,265,463	\$8,765,463

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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	61,782,625	58,398,795
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	756,347	806,347
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,528,488	3,528,488
0599 Other Noncurrent Liabilities		
Total General Fund	\$66,067,460	\$62,733,630
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	\$66,067,460	\$62,733,630

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	3,700,000	3,700,000
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	200,000	200,000
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	\$3,900,000	\$3,900,000
TOTAL INDEBTEDNESS	\$69,967,460	\$66,633,630

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Account Description	Amounts
0810 Nonspendable Fund Balance	490,539
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,469,446
0850 Unassigned Fund Balance	3,915,604
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,385,050
5900 Budgetary Reserve	360,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,235,589