FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

<u>General Fund Budget Approval</u> Date of Adoption of the General Fund Budget:		
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Mary Burford	(724)796-1551	Extn :2420
Contact Person	Telephone	Extension
mburford@fortcherry.org		
Email Address		

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Fort Cherry SD	Washington	101632403

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

X

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

ą	\$21892471
	\$1412772
	6.45%
Yes	X
No	
	Yes

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

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 :	County :	AUN Number :
Fort Cherry SD	Washington	101632403

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	DATE
PRESIDENT	5-22-23
DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET	

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Val Number Description

- 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.
- 8160 Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.

Justification

Funds set aside for deficit budget and/or unforeseen circumstances

Funds assigned for Capital Projects, future PSERS rate increases, Technology and next year's budget deficit

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	3,574,740	
0850 Unassigned Fund Balance	1,573,237	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,147,977</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,838,641	
7000 Revenue from State Sources	11,133,071	
8000 Revenue from Federal Sources	757,896	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$21,729,608</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$26,877,585</u>

Amount

REVENUE FROM LOCAL S	OURCES
-----------------------------	--------

6111 Current Real Estate Taxes	7,901,537
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	7,750
6120 Current Per Capita Taxes, Section 679	21,600
6140 Current Act 511 Taxes - Flat Rate Assessments	21,600
6150 Current Act 511 Taxes - Proportional Assessments	1,101,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	158,500
6500 Earnings on Investments	105,000
6700 Revenues from LEA Activities	20,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	207,500
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	202,784
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$9,838,641
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,836,639
7112 Basic Education Funding-Social Security	328,548
7220 Vocational Education	90,752
7271 Special Education funds for School-Aged Pupils	925,610
7311 Pupil Transportation Subsidy	520,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	566,802
7505 Ready to Learn Block Grant	186,506
7506 PAsmart Grants	200,000
7820 State Share of Retirement Contributions	1,460,214
REVENUE FROM STATE SOURCES	\$11,133,071
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	155,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	30,000
8517 Title IV - 21st Century Schools	10,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	521,206
8751 ARP ESSER Learning Loss	11,050
8752 ARP ESSER Summer Programs	6070 Page 6

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REVENUE FROM FEDERAL SOURCES	
8753 ARP ESSER Afterschool Programs	6,070
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,500
REVENUE FROM FEDERAL SOURCES	\$757,896
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,729,608

<u>Amount</u>

2023	3-2024 Final General Fund Budget			
AUN	I: 101632403 Fort Cherry SD			Multi-County Rebalancing Based on
Prin	ted 5/21/2023 12:01:09 PM			
Act 1	Index (current): 5.2%			
	ulation Method:	Rate		Section 672.1 Method Choice: (a)(2)
		• - •• • •		
	ox. Tax Revenue from RE Taxes:	\$7,901,537		
	unt of Tax Relief for Homestead Exclusions	<u>\$566,802</u> \$8,468,339		
	Approx. Tax Revenue:	\$9,063,078		
Appr	ox. Tax Levy for Tax Rate Calculation:		Washington	Total
		Allegheny	Washington	
	2022-23 Data			
	a. Assessed Value	\$15,334,700	\$570,679,490	\$586,014,190
	b. Real Estate Mills	14.0258	14.0258	14.0258
I.	2023-24 Data			
	c. 2021 STEB Market Value	\$13,951,628	\$500,558,046	\$514,509,674
	d. Assessed Value	\$15,258,300	\$599,612,890	\$614,871,190
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$O
	2022-23 Calculations			
	f. 2022-23 Tax Levy	\$215,081	\$8,004,236	\$8,219,317
	(a * b)			
	2023-24 Calculations			
П.	g. Percent of Total Market Value	2.71164%	97.28836%	100.00000%
	h. Rebalanced 2022-23 Tax Levy			\$8,219,317
	(f Total * g)			
	i. Base Mills Subject to Index	14.0258	14.0258	14.0258
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
	k. Tax Levy Needed			\$9,063,078
	(Approx. Tax Levy * g)	44 7200	44 7200	<i></i>
	I. 2023-24 Real Estate Tax Rate	14.7398	14.7398	14.7398
Ш.	(k / d * 1000)	*004 004	¢0,000,474	\$0.000.070
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$224,904	\$8,838,174	\$9,063,078
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,496,276
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$7,901,537

(n * Est. Pct. Collection)

Real Estate Tax Rate (RETR) Report

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

	-2024 Final General Fund Budget			Multi County Debelonsing Doord	Real Estate Tax Rate (RETR) Report
	: 101632403 Fort Cherry SD ed 5/21/2023 12:01:09 PM			Multi-County Rebailancing based	on Methodology of Section 672.1 of School Code Page - 2 of 3
	Index (current): 5.2%	Rate		Section 672.1 Method Choice: (a)(2)	
Calcu	Ilation Method:	nuto			
Appro	ox. Tax Revenue from RE Taxes:	\$7,901,537			
	Int of Tax Relief for Homestead Exclusions	<u>\$566,802</u>			
Total	Approx. Tax Revenue:	\$8,468,339			
Appro	ox. Tax Levy for Tax Rate Calculation:	\$9,063,078			
		Allegheny	Washington	Total	
	ndex Maximums				
	p. Maximum Mills Based On Index	14.7551	14.7551	14.7551	
	(i * (1 + Index))				
	q. Mills In Excess of Index	0.0000	0.0000		
	(if (l > p), (l - p))				
	r. Maximum Tax Levy Based On Index	\$225,138	\$8,847,348	\$9,072,486	
IV.	(p / 1000 * d)				
	s. Millage Rate within Index?	Yes	Yes		
	(If I > p Then No)				
	t. Tax Levy In Excess of Index	\$0	\$0	\$0	
	(if (m > r), (m - r))				
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0	
	(t * Est. Pct. Collection)				

I	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$18,638.00	\$18,638.00	
V.	Number of Homestead/Farmstead Properties	100	1961	2061
	Median Assessed Value of Homestead Properties			\$136,304

Estate Tax Rate (RETR) Report

2023-2024 Final General Fund Budget AUN: 101632403 Fort Cherry SD Printed 5/21/2023 12:01:09 PM			Multi-County Rebalanci	ing Based or	Real Estate Tax Rate (RETR) n Methodology of Section 672.1 of Schoo Page - 3 of	ol Code
Act 1 Index (current): 5.2% Calculation Method:	Rate		Section 672.1 Method Choice:	(a)(2)		
Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	\$7,901,537 <u>\$566,802</u> \$8,468,339 \$9,063,078 Allegheny	Washington		Total		
State Property Tax Reduction Allocation used for: Homestead Prior Year State Property Tax Reduction Allocation used for: H Amount of Tax Relief from State/Local Sources		\$566,802 \$0	Lowering RE Tax Rate	\$0	\$566,802 \$0 \$566,802	

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Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax R	elief for Tax Levy Minus	s Homestead	Net Tax Revenue
County Nam	e Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Excl			ected Generated By Mills
Allegheny	15,258,300 14.7398	224,904			93.0	0000%
Washington	599,612,890 14.7398	8,838,174			93.0	0000%
Totals:	614,871,190	9,063,078	- {	566,802 =	8,496,276 X 93.0	0000% = 7,901,537
			Data			Fotimated Davanue
6400	Current Der Canita Taylog, Section 670		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			21,600
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	21,600	21,600
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	_	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat		\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Fla		\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessr	nents	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Asse	ssments			21,600	21,600
6150	Current Act 511 Taxes – Proportional Assessme	nts	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	1,001,620	1,001,620
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	100,000	100,000
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 – Per	rcentage	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 Asse	ssments	0	0	0	0
	Total Current Act 511 Taxes – Proportional A	ssessments			1,101,620	1,101,620
	Total Act 511, Current Taxes					1,123,220
		Act 511	Гах Limit>	514,509,674	X 12	6,174,116
				Market Value	Mills	(511 Limit)

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Тах	Description	Tax Rate Ch	arged in:	Percent	Less than		Additional Charg		Percent	Less than
Functio n		2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	o Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				-			·		
	Allegheny	14.0258	14.7398	5.10%	Yes	5.2%				
	Washington	14.0258	14.7398	5.10%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
Curre	ent Act 511 Taxes – Flat Rate Assessments	ĺ								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
Curre	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,962,117
1200 Special Programs - Elementary / Secondary	3,523,037
1300 Vocational Education	538,820
1400 Other Instructional Programs - Elementary / Secondary	500
Total Instruction	\$13,024,474
2000 Support Services	
2100 Support Services - Students	578,435
2200 Support Services - Instructional Staff	383,481
2300 Support Services - Administration	1,208,721
2400 Support Services - Pupil Health 2500 Support Services - Business	207,673
2600 Operation and Maintenance of Plant Services	552,621 2,472,618
2700 Student Transportation Services	1,360,238
2800 Support Services - Central	514,988
2900 Other Support Services	11,330
Total Support Services	\$7,290,105
3000 Operation of Non-Instructional Services	
3200 Student Activities	620,235
3300 Community Services	5,500
Total Operation of Non-Instructional Services	\$625,735
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	552,157
5200 Interfund Transfers - Out	400,000
Total Other Expenditures and Financing Uses	\$952,157
Total Estimated Expenditures and Other Financing Uses	\$21,892,471

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 101632403 Fort Cherry SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,392,082
200 Personnel Services - Employee Benefits	3,158,107
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	1,000
500 Other Purchased Services	710,250
600 Supplies	560,178
700 Property 800 Other Objects	24,000 4,500
Total Regular Programs - Elementary / Secondary	4,500 \$8,962,117
1200 <u>Special Programs - Elementary / Secondary</u>	¢0,002,111
100 Personnel Services - Salaries	1,264,056
200 Personnel Services - Employee Benefits	869,281
300 Purchased Professional and Technical Services	535,900
400 Purchased Property Services	1,000
500 Other Purchased Services	826,100
600 Supplies	22,050
700 Property	3,200
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$3,523,037
1300 Vocational Education	
100 Personnel Services - Salaries	176,285
200 Personnel Services - Employee Benefits	125,885
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services 600 Supplies	208,550
700 Property	19,400 2,500
800 Other Objects	5,100
Total Vocational Education	\$538,820
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	500
Total Other Instructional Programs - Elementary / Secondary	\$500
Total Instruction	\$13,024,474
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	316,946
200 Personnel Services - Employee Benefits	239,239
500 Other Purchased Services	1,200
600 Supplies	10,600
800 Other Objects	10,450
Total Support Services - Students	\$578,435
2200 Support Services - Instructional Staff	

100 Personnel Services - Salaries

LEA : 101632403 Fort Cherry SD Printed 5/21/2023 12:01:14 PM Page - 2 of 3 Description Amount 200 Personnel Services - Employee Benefits 133.155 300 Purchased Professional and Technical Services 73.056 500 Other Purchased Services 1.900 600 Supplies 20,150 700 Property 1,000 800 Other Objects 1.500 **Total Support Services - Instructional Staff** \$383,481 2300 Support Services - Administration 100 Personnel Services - Salaries 592,794 200 Personnel Services - Employee Benefits 324,042 300 Purchased Professional and Technical Services 117.200 400 Purchased Property Services 66,500 500 Other Purchased Services 69.095 600 Supplies 13,270 700 Property 1,000 800 Other Objects 24,820 **Total Support Services - Administration** \$1,208,721 2400 Support Services - Pupil Health 100 Personnel Services - Salaries 100,990 200 Personnel Services - Employee Benefits 97.633 300 Purchased Professional and Technical Services 1.250 400 Purchased Property Services 1.500 600 Supplies 5,300 700 Property 1,000 \$207,673 **Total Support Services - Pupil Health** 2500 Support Services - Business 100 Personnel Services - Salaries 205,626 200 Personnel Services - Employee Benefits 162,226 300 Purchased Professional and Technical Services 9,250 500 Other Purchased Services 139,750 600 Supplies 34,769 800 Other Objects 1.000 **Total Support Services - Business** \$552,621 2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries 1,024,297 200 Personnel Services - Employee Benefits 686,266 300 Purchased Professional and Technical Services 21.500 400 Purchased Property Services 367,100 500 Other Purchased Services 102.105 600 Supplies 245.250 700 Property 25,000 800 Other Objects 1.100 \$2.472.618 **Total Operation and Maintenance of Plant Services**

2700 Student Transportation Services

2023-2024 Final General Fund Budget

100 Personnel Services - Salaries

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Description	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,093
500 Other Purchased Services	1,335,395
600 Supplies	6,750
700 Property	11,000
Total Student Transportation Services	\$1,360,238
2800 <u>Support Services - Central</u>	04,000
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits	61,200
300 Purchased Professional and Technical Services	50,584 39,000
400 Purchased Property Services	35,000
500 Other Purchased Services	250
600 Supplies	328,954
Total Support Services - Central	\$514,988
2900 Other Support Services	
500 Other Purchased Services	11,330
Total Other Support Services	\$11,330
Total Support Services	\$7,290,105
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	246,426
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	143,804 70,540
400 Purchased Property Services	16,700
500 Other Purchased Services	46,765
600 Supplies	61,500
700 Property	20,500
800 Other Objects	14,000
Total Student Activities	\$620,235
3300 <u>Community Services</u>	5 500
800 Other Objects	5,500
Total Community Services	\$5,500 \$625,735
Total Operation of Non-Instructional Services 5000 Other Expenditures and Financing Uses	\$625,735
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	207 157
900 Other Uses of Funds	297,157 255,000
Total Debt Service / Other Expenditures and Financing Uses	\$552,157
5200 Interfund Transfers - Out	
900 Other Uses of Funds	400,000
Total Interfund Transfers - Out	\$400,000
Total Other Expenditures and Financing Uses	\$952,157
TOTAL EXPENDITURES	\$21,892,471
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112,375

127,850

2023-2024 Final General Fund Budget		Schedule Of Cash And Invest	ments (CAIN)
LEA : 101632403 Fort Cherry SD			
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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection	
General Fund	5,061,000	4,186,000	
Public Purpose (Expendable) Trust Fund			
Other Comptroller-Approved Special Revenue Funds	26,884	25,600	
Athletic / School-Sponsored Extra Curricular Activities Fund			
Capital Reserve Fund - § 690, §1850			
Capital Reserve Fund - § 1431	1,955,750	1,515,000	
Other Capital Projects Fund	1,450,480	1,001,000	
Debt Service Fund			
Food Service / Cafeteria Operations Fund			
Child Care Operations Fund			

Total Cash and Short-Term Investments	\$8,621,964	\$6,839,975
Permanent Fund		
Other Agency Fund		
Activity Fund		

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		

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Other Agency Fund
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Other Enterprise Funds Internal Service Fund

Private Purpose Trust Fund Investment Trust Fund Pension Trust Fund

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Long-Term Investments 06/30/2023 Estimate 06/30/2024 Projection	ŗ
Permanent Fund	ļ
Total Long-Term Investments	
TOTAL CASH AND INVESTMENTS \$8,621,964 \$6,839,975	

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fearability is a second of the 	Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
0620 Estended-Tem Financing Agreements Payable 237,204 237,204 0540 Accumulated Compensated Absences 237,204 237,204 0550 Authority Lesse Obligations 4,675,050 4,277,080 0590 Other Nourient Lebalities 514,532,254 514,659,224 0501 Bonds Payable 514,552,254 514,659,224 0510 Bonds Payable 514,552,254 514,659,224 0510 Bonds Payable 514,059,224 514,659,224 0520 Learnode Tem Financing Agreements Payable 555 514,559,224 514,559,224 0540 Accumulated Compensated Absences 514,559,224 514,559,224 514,559,224 0550 Other Poyable Financing Agreements Payable 555 514,559,224 514,559,224 0550 Other Poyable Financing Agreements Payable 514,559,224 514,559,224 514,559,224 0550 Other Poyable Financing Agreements Payable 514,559,224 514,559,259,559,559,559,559,559,559,559,559	General Fund		
930 Lesse and Other Right To Use Obligations 272,204 287,204 9550 Authority Lesse Obligations 4.675,080 4.272,084 0560 Other Post Engloyment Bendits (OPEB) 4.675,080 4.272,084 0590 Other Noncurrent Labilities 314,332,254 \$14,984,284 0510 Bonds Payable 514,392,254 \$14,984,284 0510 Bonds Payable 514,392,254 \$14,984,284 0520 Extended-Term Financing Agreements Payable \$14,992,284 \$14,992,284 0520 Extended-Term Financing Agreements Payable \$14,992,284 \$14,992,284 0520 Other Post-Engloyment Bendits (OPEB) \$14,992,284 \$14,992,284 0520 Extended-Term Financing Agreements Payable \$150 \$14,992,284 \$150 0520 Extended-Term Financing Agreements Payable \$150 <t< td=""><td>0510 Bonds Payable</td><td>9,985,000</td><td>9,730,000</td></t<>	0510 Bonds Payable	9,985,000	9,730,000
0540 Accumulated Compensated Absences272,004237,0040550 Authority Lease Obligations4.675,0504.675,0504.727,0800590 Other Nournert Leiblies514,332,254\$14,949,284Public Repensation Trues Fund\$14,932,254\$14,949,284Other Repensation Trues Fund\$14,932,254\$14,949,284Other Repensation Trues Fund\$14,932,254\$14,949,284Other Repensation Trues Fund\$14,932,254\$14,949,284Other Repensation Trues FundOther Repensation Absences0503 Dates on Other Replit To Use Obligations\$15,950,271\$15,950,2710504 Occumulated Compensated Absences\$15,950,271\$15,950,2710505 Authority Lease and Other Replit Ro (OPEB)\$15,950,271\$15,950,2710509 Other Note: Employment Benefits (OPEB)\$15,950,271\$15,950,2710509 Other Note: Extra Curricular Activities Fund\$15,950,271\$15,950,2710510 Bonds Payable\$15,950,271\$15,950,271\$15,950,2710510 Bonds Payable\$15,950,271\$15,950,271\$15,950,2710510 Bonds Payable\$15,950,271\$15,950,271\$15,950,2710510 Bonds Payable\$15,950,271	0520 Extended-Term Financing Agreements Payable		
9650 0ther Post-Employment Benefits (OPEB) 4,727,080 0599 Other Nont-ren Liabilities \$14,502,060 4,727,080 10500 Other Nont-ren Liabilities \$14,502,050 \$14,502,254 \$14,502,254 10510 Sondor Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable Sist Association Sist Association <td>0530 Lease and Other Right To Use Obligations</td> <td></td> <td></td>	0530 Lease and Other Right To Use Obligations		
6050 Other Post-Employment Bendits (OPEB) 4,727,080 0399 Other Noncurrent Liabilities \$14,932,254 \$14,694,242 0401 Donds Payable 5020 Standod-Term Financing Agreements Payable Standord Term Financing Agreements Payable Standord Ter	0540 Accumulated Compensated Absences	272,204	237,204
0599 Other Noncurrent Liabilities Total General Fund \$14,932,254 \$14,942,84 Public Purpose (Expendable) Trust Fund S14,932,254 \$14,942,84 0510 Bonds Payable Site Site 0330 Lease and Other Right To Use Obligations Site Site 0560 Authority Lease Obligations Site Site 0560 Other Post-Employment Benefits (OPEB) Site Site 0560 Other Post-Employment Benefits (OPEB) Site Site 0560 Authority Lease Obligations Site Site 0560 Authority Lease Obligations Site Site 0560 Authority Lease Obligations Site Site 0560 Expended Ferm Financing Agreements Payable Site Site 0560 Authority Lease Obligations Site Site 0560 Authority Lease Obligations Site Site 0560 Authority Lease Obligations Site Site 0560 Other Post-Employment Benelits (OPEB) Site <th< td=""><td>0550 Authority Lease Obligations</td><td></td><td></td></th<>	0550 Authority Lease Obligations		
Total General Fund \$14,932,254 \$14,694,284 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 0540 Deter Payable 0530 Lease and Other Right To Use Obligations 0540 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0520 Expressed Extra Outhor Total Public Propose (Expendeble) Trust Fund Other Comptroller-Approved Special Revenue Funds Statistical Compensated Absences 0540 Accumulated Compensated Absences 0540 Bonds Payable <td>0560 Other Post-Employment Benefits (OPEB)</td> <td>4,675,050</td> <td>4,727,080</td>	0560 Other Post-Employment Benefits (OPEB)	4,675,050	4,727,080
Public Purpose (Expendable) Trust Fund 0010 Bonds Payable 0020 Extended-Tem Financing Agreements Payable 0030 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0660 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund Other Comptrole-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Tem Financing Agreements Payable 0520 Extended-Tem Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0540 Accumulated Compensated Absences 0550 Other Noncurrent Liabilities Total Other Comptrole-Approved Special Revenue Funds Athetic / School-Sponsored Extra Curricular Activities Fund 0510 Bonds Payable 0520 Lease and Other Right To Use Obligations 0530 Lease Colligations	0599 Other Noncurrent Liabilities		
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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 Other Voncurrent Liabilities Total Uter Comptroller-Approved Special Revenue Funds Atholetits / 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 Ab	Public Purpose (Expendable) Trust Fund		
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0550 Authority Lease Obligations 0550 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Other Noncurrent Liabilities 0540 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Noncurrent Liabilities Total U+U-Comptoller-Approved Special Revenue Funds Athletic, School-Sponsored Extra Curricular Activities Fund 0550 Authority Lease Obligations 0550 Extended-Term Financing Agreements Payable 0550 Extended-Term Financing Agreements Payable 0550 Autority Lease Obligations	0540 Accumulated Compensated Absences		
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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 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 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 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0560 Other Post-Employment Benefits (OPEB) 0569 Other Noncurrent Liabilities	0599 Other Noncurrent Liabilities		
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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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations	0510 Bonds 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 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations			
 Authority Lease Obligations Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athlet: / 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	0530 Lease and Other Right To Use Obligations		
 Authority Lease Obligations Other Post-Employment Benefits (OPEB) Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athlet: / 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	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
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	0599 Other Noncurrent Liabilities		
 bonds Payable bonds Payable	Total Other Comptroller-Approved Special Revenue Funds		
 6520 Extended-Term Financing Agreements Payable 6530 Lease and Other Right To Use Obligations 6540 Accumulated Compensated Absences 6550 Authority Lease Obligations 6560 Other Post-Employment Benefits (OPEB) 6599 Other Noncurrent Liabilities 	Athletic / School-Sponsored Extra Curricular Activities Fund		
 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 	0510 Bonds Payable		
 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities 	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease and Other Right To Use Obligations		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities			
	0560 Other Post-Employment Benefits (OPEB)		
Total Athletic / School-Sponsored Extra Curricular Activities Fund	0599 Other Noncurrent Liabilities		
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		

06/30/2024 Projection

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2023-2024 Final General Fund Budget

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Long-Term Indebtedness

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

06/30/2024 Projection

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2023-2024 Final General Fund Budget

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Long-Term Indebtedness

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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2023-2024 Final General Fund Budget

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Long-Term Indebtedness

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

2023-2024 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
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		č
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		
OF 40 Assumulated Operation Absorborg		
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	\$14,932,254	\$14,694,284

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2023-2024 Final General Fund Budget

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Short-Term Payables

06/30/2023 Estimate

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TOTAL INDEBTEDNESS	\$14,932,254	\$14,694,284
Total Short-Term Payables		
Permanent Fund		
Other Agency Fund		
Activity Fund		
Pension Trust Fund		
Investment Trust Fund		
Private Purpose Trust Fund		
Internal Service Fund		
Other Enterprise Funds		
Child Care Operations Fund		
Food Service / Cafeteria Operations Fund		
Debt Service Fund		
Other Capital Projects Fund		
Capital Reserve Fund - § 1431		
Capital Reserve Fund - § 690, §1850		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Other Comptroller-Approved Special Revenue Funds		
Public Purpose (Expendable) Trust Fund		
General Fund		

2023-2024 Final General Fund Budget	Fund Balance Summary (FBS)
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,572,342
0850 Unassigned Fund Balance	1,412,772
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,985,114

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$4,985,114