

	FY2022 Beginning Fund Balances	FY2023 Final Budgeted Revenues	FY2023 Final Budgeted Expenditures	FY2023 Final Budgeted Transfers In/(Out)	FY2023 Ending Fund Balances	FY2024 Proposed Budgeted Revenues	FY2024 Proposed Budgeted Expenditures	FY2024 Final Budgeted Transfers In/(Out)	FY2024 Ending Fund Balances
General Fund:									
Nonspendable - Inventory	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable - Prepaid Items	2,925	-	2,925	-	-	-	-	-	-
Total Nonspendable	2,925	-	2,925	-	-	-	-	-	-
Restricted - Achievement & Integration	-	1,236,170	1,260,357	24,187	-	1,202,504	1,307,664	105,160	-
Restricted - Alternative Program	-	303,037	413,979	110,942	-	260,905	403,697	142,792	-
Restricted - Area Learning Center	-	213,634	224,003	10,369	-	218,000	414,360	196,360	-
Restricted - Basic Skills	-	832,375	1,809,767	977,391	-	1,857,849	2,322,102	464,253	-
Restricted - Capital Projects Levy	-	6,997,669	6,997,669	-	-	7,431,835	7,431,835	-	-
Restricted - Gifted & Talented	-	121,865	1,360,214	1,238,349	-	121,672	1,318,627	1,196,955	-
Restricted - Learning & Development	-	1,918,433	1,918,433	-	-	1,959,035	1,959,035	-	-
Restricted - Long-Term Facilities Maintenance	378,883	9,522,450	8,567,333	(1,334,000)	-	11,215,006	9,215,006	(2,000,000)	-
Restricted - Medical Assistance	-	50,000	50,000	-	-	50,000	50,000	-	-
Restricted - Operating Capital	2,308,787	4,248,069	3,970,018	-	2,586,838	4,370,116	3,981,118	-	2,975,836
Restricted - Safe Schools	-	471,748	728,240	256,492	-	468,518	826,859	358,341	-
Restricted - Staff Development	119,566	1,287,273	1,269,465	-	137,374	1,336,148	1,107,056	-	366,466
Restricted - Student Activities	26,404	-	-	-	26,404	-	-	-	26,404
Total Restricted	2,833,640	27,202,724	28,569,479	1,283,731	2,750,616	30,491,588	30,337,359	463,861	3,368,706
Committed Fund Balance	1,098,955	-	-	1,132,726	2,231,681	-	-	90,293	2,321,974
Assigned - Donations Carryover	588,432	707,470	545,058	-	750,844	515,700	931,756	-	334,788
Assigned - OPEB & Severance	3,818,111	-	-	-	3,818,111	-	-	500,000	4,318,111
Assigned - Unemployment Insurance	-	-	-	-	-	-	-	900,000	900,000
Assigned - Paid Family Medical Leave	-	-	-	-	-	-	-	300,000	300,000
Assigned - Class Size Reduction	-	-	-	-	-	-	-	534,469	534,469
Assigned - Literacy and Virtual Programming	1,044,193	-	1,044,193	-	-	-	-	-	-
Assigned - Subsequent Years' Budget	544,625	-	544,625	-	-	-	-	-	-
Total Assigned	5,995,361	707,470	2,133,876	-	4,568,955	515,700	931,756	2,234,469	6,387,368
Unassigned Fund Balance	8,191,141	114,800,759	111,584,035	(3,750,457)	7,657,408	123,383,382	116,098,692	(4,788,623)	10,153,475
Total General Fund	\$ 18,122,022	\$ 142,710,953	\$ 142,290,315	\$ (1,334,000)	\$ 17,208,660	\$ 154,390,670	\$ 147,367,807	\$ (2,000,000)	\$ 22,231,523
Food Service Fund:									
Nonspendable - Inventory	21,658	-	21,658	-	-	-	-	-	-
Restricted - Food Service	1,277,651	3,551,199	3,629,063	-	1,199,787	3,749,153	3,749,153	-	1,199,787
Total Food Service Fund	1,299,309	3,551,199	3,650,721	-	1,199,787	3,749,153	3,749,153	-	1,199,787
Community Service Fund:									
Restricted - Community Education	1,217,494	9,633,354	9,566,955	-	1,283,893	11,033,071	10,904,910	-	1,412,054
Restricted - Early Childhood Family Education	299,864	683,496	713,321	-	270,039	749,316	698,841	-	320,514
Restricted - School Readiness	46,105	254,467	284,747	-	15,825	258,779	257,658	-	16,946
Restricted - Community Service	48,867	-	-	-	48,867	40,196	31,439	-	57,624
Total Community Service Fund	1,612,330	10,571,317	10,565,023	-	1,618,624	12,081,362	11,892,848	-	1,807,138
Building Construction Fund:									
Restricted - Building Construction	4,583,781	12,500	3,267,511	-	1,328,770	-	1,328,770	-	-
Restricted - Long-Term Facilities Maintenance	6,830,125	6,548,837	6,606,500	1,334,000	8,106,462	205,570	4,063,545	2,000,000	6,248,487
Restricted - Building Projects Funded by COPs	-	15,144,162	7,602,674	-	7,541,488	100,000	7,641,488	-	-
Total Building Construction Fund	11,413,906	21,705,499	17,476,685	1,334,000	16,976,720	305,570	13,033,803	2,000,000	6,248,487
Debt Service Fund:									
Restricted - Debt Service	3,451,305	15,300,530	15,227,578	-	3,524,257	14,299,501	14,587,840	-	3,235,918
Total Debt Service Fund	3,451,305	15,300,530	15,227,578	-	3,524,257	14,299,501	14,587,840	-	3,235,918
Total Governmental Funds	\$ 35,898,872	\$ 193,839,498	\$ 189,210,322	\$ -	\$ 40,528,048	\$ 184,826,256	\$ 190,631,451	\$ -	\$ 34,722,853

	FY2022	FY2023	FY2024
Statutory Operating Debt Calculation (SOD):	14.14%	10.96%	14.25%
Unassigned Fund Balance Percentage:	7.45%	6.86%	8.75%
Committed Fund Balance Percentage:	1.00%	2.00%	2.00%

Comparable school district average SOD calculation for fiscal year 2022: 20.31%