


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024


General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/07/2023



President of the Board - Original Signature Required

Date 6/7/23



Secretary of the Board - Original Signature Required

Date 6/7/23



Chief School Administrator - Original Signature Required

Date 6/7/23

Rose E Emmett

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Contact Person

Telephone

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 : Western Wayne SD	COUNTY : Wayne	AUN : 119648903
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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	\$54347024
Ending Unassigned Fund Balance	\$1744716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.21%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/7/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Western Wayne SD	County : Wayne	AUN Number : 119648903
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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 5/3/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To manage future budgets
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed to future costs related to retirement and healthcare incentives
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future retirement and healthcare expenses along with future construction projects

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,113,443
0840 Assigned Fund Balance	6,806,503
0850 Unassigned Fund Balance	3,288,728
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,208,674</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,855,570
7000 Revenue from State Sources	18,534,091
8000 Revenue from Federal Sources	3,508,405
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$52,898,066</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,106,740</u>

LEA : 119648903 Western Wayne SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,675,677
6113 Public Utility Realty Taxes	27,500
6114 Payments in Lieu of Current Taxes - State / Local	61,000
6150 Current Act 511 Taxes - Proportional Assessments	600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,200,000
6500 Earnings on Investments	465,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	502,893
6910 Rentals	1,000
6940 Tuition from Patrons	300,500
6960 Services Provided Other Local Governmental Units / LEAs	6,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$30,855,570
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,400,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,300,000
7272 Early Intervention	1,911,732
7311 Pupil Transportation Subsidy	3,156,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	1,105,359
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	793,000
7820 State Share of Retirement Contributions	3,517,000
REVENUE FROM STATE SOURCES	\$18,534,091
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	469,272
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	68,980
8517 Title IV - 21st Century Schools	37,900
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,501,253
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	45,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8830 Medical Assistance Reimbursements (Access) - Early Intervention	86,000
REVENUE FROM FEDERAL SOURCES	\$3,508,405
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	52,898,066

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,675,677	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,105,359</u>	
Total Approx. Tax Revenue:	\$27,781,036	
Approx. Tax Levy for Tax Rate Calculation:	\$30,581,245	
	Wayne	Total
2022-23 Data		
a. Assessed Value	\$1,646,393,981	\$1,646,393,981
b. Real Estate Mills	18.1236	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,757,522,126	\$1,757,522,126
d. Assessed Value	\$2,608,386,481	\$2,608,386,481
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,838,586	\$29,838,586
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,838,586	\$29,838,586
(f Total * g)		
i. Base Mills Subject to Index	11.4394	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$30,581,245	\$30,581,245
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	11.7242	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,581,245	\$30,581,245
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,475,886
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,675,677
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,675,677	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,105,359</u>	
Total Approx. Tax Revenue:	\$27,781,036	
Approx. Tax Levy for Tax Rate Calculation:	\$30,581,245	
	Wayne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.8283	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,852,778	\$30,852,778
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	\$23,361.00	
Number of Homestead/Farmstead Properties	4008	4008
Median Assessed Value of Homestead Properties		\$217,000

Act 1 Index (current): 4.1% | Act 1 Index (prior): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,675,677
Amount of Tax Relief for Homestead Exclusions	<u>\$1,105,359</u>
Total Approx. Tax Revenue:	\$27,781,036
Approx. Tax Levy for Tax Rate Calculation:	\$30,581,245
	Wayne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,105,359	Lowering RE Tax Rate	\$0	\$1,105,359
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,105,359

CODE									
6111 <u>Current Real Estate Taxes</u>					<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Wayne	2,608,386,481	11.7242	30,581,245				90.50000%		
Totals:	2,608,386,481		30,581,245	-	1,105,359	=	29,475,886	X	90.50000% = 26,675,677

		<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	\$0.00	\$0.00	0	0
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 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				0	0
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	0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments				600,000	600,000
Total Act 511, Current Taxes					600,000
Act 511 Tax Limit -->			1,757,522,126	X	
			Market Value	Mills	21,090,266
					(511 Limit)

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>									
	Wayne	11.4394	11.7242	2.49%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,997,992
1200 Special Programs - Elementary / Secondary	10,840,691
1300 Vocational Education	652,774
1400 Other Instructional Programs - Elementary / Secondary	27,856
Total Instruction	\$30,519,313
2000 Support Services	
2100 Support Services - Students	2,452,644
2200 Support Services - Instructional Staff	1,183,004
2300 Support Services - Administration	3,346,991
2400 Support Services - Pupil Health	749,830
2500 Support Services - Business	478,086
2600 Operation and Maintenance of Plant Services	5,976,203
2700 Student Transportation Services	4,131,722
2800 Support Services - Central	825,238
2900 Other Support Services	48,700
Total Support Services	\$19,192,418
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,141,661
Total Operation of Non-Instructional Services	\$1,141,661
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,493,632
Total Other Expenditures and Financing Uses	\$3,493,632
Total Estimated Expenditures and Other Financing Uses	\$54,347,024

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,373,548
200 Personnel Services - Employee Benefits	6,940,924
300 Purchased Professional and Technical Services	211,500
400 Purchased Property Services	7,000
500 Other Purchased Services	1,200,000
600 Supplies	258,520
700 Property	4,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$18,997,992
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,007,680
200 Personnel Services - Employee Benefits	3,256,331
300 Purchased Professional and Technical Services	1,992,680
500 Other Purchased Services	1,539,450
600 Supplies	38,700
700 Property	500
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$10,840,691
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	395,739
200 Personnel Services - Employee Benefits	229,163
400 Purchased Property Services	996
500 Other Purchased Services	1,600
600 Supplies	24,780
700 Property	400
800 Other Objects	96
Total Vocational Education	\$652,774
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,456
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$27,856
Total Instruction	\$30,519,313
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,330,403
200 Personnel Services - Employee Benefits	951,401
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

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<u>Description</u>	<u>Amount</u>
600 Supplies	26,750
700 Property	250
800 Other Objects	80
Total Support Services - Students	\$2,452,644
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	648,700
200 Personnel Services - Employee Benefits	498,994
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	160
500 Other Purchased Services	5,650
600 Supplies	22,400
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,183,004
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,697,296
200 Personnel Services - Employee Benefits	1,226,967
300 Purchased Professional and Technical Services	229,400
500 Other Purchased Services	87,050
600 Supplies	72,928
700 Property	900
800 Other Objects	32,450
Total Support Services - Administration	\$3,346,991
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	414,978
200 Personnel Services - Employee Benefits	270,872
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	6,780
700 Property	500
Total Support Services - Pupil Health	\$749,830
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,193
200 Personnel Services - Employee Benefits	162,213
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,200
500 Other Purchased Services	22,000
600 Supplies	40,480
700 Property	200
800 Other Objects	800
Total Support Services - Business	\$478,086
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,157,049
200 Personnel Services - Employee Benefits	945,649
300 Purchased Professional and Technical Services	35,850

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	656,850
500 Other Purchased Services	237,450
600 Supplies	447,905
700 Property	2,493,450
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$5,976,203
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,800
200 Personnel Services - Employee Benefits	1,222
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	4,109,000
600 Supplies	13,200
Total Student Transportation Services	\$4,131,722
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	239,619
200 Personnel Services - Employee Benefits	170,859
300 Purchased Professional and Technical Services	11,100
400 Purchased Property Services	208,000
500 Other Purchased Services	3,500
600 Supplies	183,300
800 Other Objects	8,860
Total Support Services - Central	\$825,238
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,700
Total Other Support Services	\$48,700
Total Support Services	\$19,192,418
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	464,310
200 Personnel Services - Employee Benefits	202,051
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	13,800
500 Other Purchased Services	138,500
600 Supplies	155,000
700 Property	18,000
800 Other Objects	30,000
Total Student Activities	\$1,141,661
Total Operation of Non-Instructional Services	\$1,141,661
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	343,632
900 Other Uses of Funds	3,150,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,493,632
Total Other Expenditures and Financing Uses	\$3,493,632
TOTAL EXPENDITURES	\$54,347,024

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,208,674	9,746,968
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	766,373	767,075
Other Capital Projects Fund	110,000	10,000
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	\$12,085,047	\$10,524,043

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$12,085,047	\$10,524,043

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	11,180,000	8,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,489,093	1,480,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,669,093	\$9,510,000
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		

<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		

<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		

<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		

<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	\$12,669,093	\$9,510,000

<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	\$12,669,093	\$9,510,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	815,000
0840 Assigned Fund Balance	7,200,000
0850 Unassigned Fund Balance	1,744,716
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,759,716
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,759,716