

ATTACHMENT I
FINAL GENERAL FUND BUDGET
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/30/2024

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Rose E Emmett

(800)321-9973

Extn :5

Contact Person

Telephone

Extension

remmett@westernwayne.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 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 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$53829057
Ending Unassigned Fund Balance	\$421902
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.78%

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
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DUE DATE: AUGUST 15, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 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 5-1-24
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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	840,391
0840 Assigned Fund Balance	7,303,089
0850 Unassigned Fund Balance	1,097,010
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,240,490</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,465,959
7000 Revenue from State Sources	19,765,090
8000 Revenue from Federal Sources	922,900
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$53,153,949</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,394,439</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,128,066
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	575,000
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	54,000
6990 Refunds and Other Miscellaneous Revenue	1,000

REVENUE FROM LOCAL SOURCES \$32,465,959

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,000,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,400,000
7272 Early Intervention	1,911,732
7311 Pupil Transportation Subsidy	3,335,633
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340 State Property Tax Reduction Allocation	1,327,725
7505 Ready to Learn Block Grant	239,000
7810 State Share of Social Security and Medicare Taxes	818,000
7820 State Share of Retirement Contributions	3,621,000

REVENUE FROM STATE SOURCES \$19,765,090

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	69,000
8517 Title IV - 21st Century Schools	37,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000

Amount

REVENUE FROM FEDERAL SOURCES	
8830 Medical Assistance Reimbursements (Access) - Early Intervention	86,000
REVENUE FROM FEDERAL SOURCES	\$922,900
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,153,949

Act 1 Index (current): 5.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,128,066
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>
Total Approx. Tax Revenue:	\$29,455,791
Approx. Tax Levy for Tax Rate Calculation:	\$32,408,461

Wayne

Total

2023-24 Data		
a. Assessed Value	\$2,608,386,481	\$2,608,386,481
b. Real Estate Mills	11.7242	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$1,928,733,503	\$1,928,733,503
d. Assessed Value	\$2,638,889,138	\$2,638,889,138
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$30,581,245	\$30,581,245
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$30,581,245	\$30,581,245
(f Total * g)		
i. Base Mills Subject to Index	11.7242	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.50000%	90.50000%
k. Tax Levy Needed	\$32,408,461	\$32,408,461
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	12.2811	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,408,461	\$32,408,461
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,080,736
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,128,066
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,128,066	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>	
Total Approx. Tax Revenue:	\$29,455,791	
Approx. Tax Levy for Tax Rate Calculation:	\$32,408,461	
	Wayne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3455	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,578,406	\$32,578,406
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	\$27,023.00	
Number of Homestead/Farmstead Properties	3978	3978
Median Assessed Value of Homestead Properties		\$217,400

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,128,066
Amount of Tax Relief for Homestead Exclusions	<u>\$1,327,725</u>
Total Approx. Tax Revenue:	\$29,455,791
Approx. Tax Levy for Tax Rate Calculation:	\$32,408,461
	Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,327,725	Lowering RE Tax Rate	\$0	\$1,327,725
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,327,725

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Wayne	2,638,889,138	12.2811	32,408,461			90.50000%	
Totals:	2,638,889,138		32,408,461	1,327,725	31,080,736	90.50000%	28,128,066

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</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 -->	1,928,733,503	12	23,144,802
	Market Value	Mills	(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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Wayne	11.7242	12.2811	4.76%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,897,286
1200 Special Programs - Elementary / Secondary	11,328,666
1300 Vocational Education	532,111
1400 Other Instructional Programs - Elementary / Secondary	27,844
Total Instruction	\$31,785,907
2000 Support Services	
2100 Support Services - Students	2,519,880
2200 Support Services - Instructional Staff	1,183,279
2300 Support Services - Administration	3,348,106
2400 Support Services - Pupil Health	774,395
2500 Support Services - Business	493,333
2600 Operation and Maintenance of Plant Services	3,705,734
2700 Student Transportation Services	4,500,689
2800 Support Services - Central	838,253
2900 Other Support Services	48,217
Total Support Services	\$17,411,886
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,143,632
Total Operation of Non-Instructional Services	\$1,143,632
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,487,632
Total Other Expenditures and Financing Uses	\$3,487,632
Total Estimated Expenditures and Other Financing Uses	\$53,829,057

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,644,664
200 Personnel Services - Employee Benefits	7,169,743
300 Purchased Professional and Technical Services	492,100
400 Purchased Property Services	7,000
500 Other Purchased Services	1,201,500
600 Supplies	375,779
700 Property	4,500
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$19,897,286
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,410,782
200 Personnel Services - Employee Benefits	3,561,144
300 Purchased Professional and Technical Services	1,880,240
500 Other Purchased Services	1,431,950
600 Supplies	38,700
700 Property	500
800 Other Objects	5,350
Total Special Programs - Elementary / Secondary	\$11,328,666
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	296,968
200 Personnel Services - Employee Benefits	207,271
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	\$532,111
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,444
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$27,844
Total Instruction	\$31,785,907
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,347,995
200 Personnel Services - Employee Benefits	1,001,045
300 Purchased Professional and Technical Services	141,000
400 Purchased Property Services	160
500 Other Purchased Services	2,600

2024-2025 Final General Fund Budget

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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	\$2,519,880
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	647,937
200 Personnel Services - Employee Benefits	500,032
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	\$1,183,279
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,688,329
200 Personnel Services - Employee Benefits	1,236,599
300 Purchased Professional and Technical Services	220,500
500 Other Purchased Services	92,150
600 Supplies	74,678
700 Property	900
800 Other Objects	34,950
Total Support Services - Administration	\$3,348,106
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	428,614
200 Personnel Services - Employee Benefits	281,801
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	\$774,395
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	253,328
200 Personnel Services - Employee Benefits	168,775
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,200
500 Other Purchased Services	22,000
600 Supplies	41,030
700 Property	200
800 Other Objects	800
Total Support Services - Business	\$493,333
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,154,878
200 Personnel Services - Employee Benefits	930,771
300 Purchased Professional and Technical Services	38,850

2024-2025 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	745,980
500 Other Purchased Services	263,400
600 Supplies	480,905
700 Property	88,950
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,705,734
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	56,430
200 Personnel Services - Employee Benefits	51,559
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	4,374,000
600 Supplies	13,200
Total Student Transportation Services	\$4,500,689
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	245,849
200 Personnel Services - Employee Benefits	177,644
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	\$838,253
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,217
Total Other Support Services	\$48,217
Total Support Services	\$17,411,886
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	476,481
200 Personnel Services - Employee Benefits	206,851
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	3,000
800 Other Objects	30,000
Total Student Activities	\$1,143,632
Total Operation of Non-Instructional Services	\$1,143,632
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	217,632
900 Other Uses of Funds	3,270,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,487,632
Total Other Expenditures and Financing Uses	\$3,487,632
TOTAL EXPENDITURES	\$53,829,057

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	9,240,490	8,565,382
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	766,530	787,000
Other Capital Projects Fund	148,543	45,450
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	\$10,155,563	\$9,397,832
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Long-Term Investments

06/30/2024 Estimate

06/30/2025 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		

Long-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$10,155,563	\$9,397,832
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Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

General Fund		
0510 Bonds Payable	8,030,000	4,760,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,577,212	1,419,491
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,607,212	\$6,179,491

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$9,607,212	\$6,179,491

Short-Term Payables

06/30/2024 Estimate

06/30/2025 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$9,607,212	\$6,179,491
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	840,391
0840 Assigned Fund Balance	7,303,089
0850 Unassigned Fund Balance	421,902
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,565,382

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,565,382
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