

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2023



President of the Board - Original Signature Required

05.25.2023

Date



Secretary of the Board - Original Signature Required

05.25.2023

Date



Chief School Administrator - Original Signature Required

05.25.2023

Date

JEFFREY FIRMSTONE

Contact Person

(570)253-4661

Extn :1512

Telephone

Extension

jfirmstone@whsdk12.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wayne Highlands SD	COUNTY : Wayne	AUN : 119648703
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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	\$65398647
Ending Unassigned Fund Balance	\$4370460
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.68%

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 05.25.2023
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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 : Wayne Highlands SD	County : Wayne	AUN Number : 119648703
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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 05.25.2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$1,630,893.00 Function 2600, Object 200: \$1,689,449.00	Large increase in Health Plan Costs and Expensive mandated PSERS retirement contributions contribute to the gross benefits costs exceeding the total salaries in this function.
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.	Unassigned fund balance is used for unexpected expenditures, possible future capital projects and to pay for increasing cyber charter school tuition
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 fund balance has been primarily committed for state mandated PSERS contributions, also commitments have been made for future capital expenditures as well as future costs of our health insurance plan.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	10,411
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,972,493
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,370,510

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$11,343,003

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	39,933,682
7000 Revenue from State Sources	22,072,154
8000 Revenue from Federal Sources	1,803,423
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$63,809,259

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$75,152,262

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,652,556
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	56,324
6140 Current Act 511 Taxes - Flat Rate Assessments	56,324
6150 Current Act 511 Taxes - Proportional Assessments	889,605
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,173,945
6500 Earnings on Investments	810,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	588,428
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	580,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$39,933,682
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,800,000
7112 Basic Education Funding-Social Security	979,583
7160 Tuition for Orphans Subsidy	21,000
7220 Vocational Education	55,000
7240 Driver Education - Student	4,000
7271 Special Education funds for School-Aged Pupils	1,925,026
7311 Pupil Transportation Subsidy	1,750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,454,594
7360 Safe Schools	74,659
7505 Ready to Learn Block Grant	340,935
7820 State Share of Retirement Contributions	4,624,357
REVENUE FROM STATE SOURCES	\$22,072,154
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	789,590
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,516
8517 Title IV - 21st Century Schools	61,460
8521 Vocational Education - Operating Expenditures	47,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	466,357

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
REVENUE FROM FEDERAL SOURCES	\$1,803,423
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,809,259

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

Approx. Tax Revenue from RE Taxes: \$34,652,556
 Amount of Tax Relief for Homestead Exclusions: \$1,454,594
 Total Approx. Tax Revenue: \$36,107,150
 Approx. Tax Levy for Tax Rate Calculation: \$38,963,043

Wayne Total

2022-23 Data		
a. Assessed Value	\$2,012,973,852	\$2,012,973,852
b. Real Estate Mills	18.7195	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,394,565,536	\$2,394,565,536
d. Assessed Value	\$3,225,284,000	\$3,225,284,000
e. Assessed Value of New Constr/ Renov	\$2,789,500	\$2,789,500

2022-23 Calculations		
f. 2022-23 Tax Levy (a * b)	\$37,681,864	\$37,681,864
2023-24 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$37,681,864	\$37,681,864
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	11.6933	Yes

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.38600%	92.38600%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$38,963,043	\$38,963,043
I. 2023-24 Real Estate Tax Rate (k / d * 1000)		
l. 2023-24 Real Estate Tax Rate	12.0805	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$38,963,043	\$38,963,043
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$37,508,449	\$37,508,449
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$34,652,556	\$34,652,556

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

Approx. Tax Revenue from RE Taxes:	\$34,652,556	Rate	
Amount of Tax Relief for Homestead Exclusions	\$1,454,594		
Total Approx. Tax Revenue:	\$36,107,150		
Approx. Tax Levy for Tax Rate Calculation:	\$38,963,043		
	Wayne		Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.0908		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,996,264		\$38,996,264
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	\$23,450.00		
Number of Homestead/Farmstead Properties	5056		5056
Median Assessed Value of Homestead Properties			\$217,700

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

Approx. Tax Revenue from RE Taxes: \$34,652,556
 Amount of Tax Relief for Homestead Exclusions: \$1,454,594
 Total Approx. Tax Revenue: \$36,107,150
 Approx. Tax Levy for Tax Rate Calculation: \$38,963,043

Total

Calculation Method:	Rate	Wayne	Lowering RE Tax Rate
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,454,594	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,454,594	\$1,454,594

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									
6120	Current Per Capita Taxes, Section 679	11.6933	12.0805	3.32%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,791,310
1200 Special Programs - Elementary / Secondary	11,385,953
1300 Vocational Education	550,274
1400 Other Instructional Programs - Elementary / Secondary	1,019,721
Total Instruction	\$40,747,258
2000 Support Services	
2100 Support Services - Students	1,784,962
2200 Support Services - Instructional Staff	2,703,906
2300 Support Services - Administration	4,686,117
2400 Support Services - Pupil Health	885,359
2500 Support Services - Business	829,383
2600 Operation and Maintenance of Plant Services	4,773,342
2700 Student Transportation Services	3,606,800
2800 Support Services - Central	3,000
2900 Other Support Services	66,256
Total Support Services	\$19,339,125
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,326,484
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,331,484
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,780,780
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$3,980,780
Total Estimated Expenditures and Other Financing Uses	\$65,398,647

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	14,245,914
200 Personnel Services - Employee Benefits	10,344,269
300 Purchased Professional and Technical Services	596,750
400 Purchased Property Services	157,750
500 Other Purchased Services	2,040,374
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	\$27,791,310
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,168,936
200 Personnel Services - Employee Benefits	3,734,906
300 Purchased Professional and Technical Services	563,760
500 Other Purchased Services	2,887,280
600 Supplies	23,920
700 Property	323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	\$11,385,953
1300 Vocational Education	
100 Personnel Services - Salaries	209,098
200 Personnel Services - Employee Benefits	154,224
300 Purchased Professional and Technical Services	1,062
500 Other Purchased Services	162,716
600 Supplies	15,250
700 Property	7,924
Total Vocational Education	\$550,274
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	597,119
200 Personnel Services - Employee Benefits	401,252
300 Purchased Professional and Technical Services	650
500 Other Purchased Services	7,050
600 Supplies	13,650
Total Other Instructional Programs - Elementary / Secondary	\$1,019,721
Total Instruction	\$40,747,258
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	996,133
200 Personnel Services - Employee Benefits	673,051
300 Purchased Professional and Technical Services	109,028
500 Other Purchased Services	2,750
600 Supplies	4,000
Total Support Services - Students	\$1,784,962
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	1,400,300
200 Personnel Services - Employee Benefits	1,070,686
300 Purchased Professional and Technical Services	62,124
500 Other Purchased Services	6,850
600 Supplies	65,570
700 Property	97,876
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,703,906
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,440,211
200 Personnel Services - Employee Benefits	1,728,482
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	31,514
500 Other Purchased Services	144,497
600 Supplies	26,311
700 Property	9,010
800 Other Objects	35,092
Total Support Services - Administration	\$4,686,117
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	497,604
200 Personnel Services - Employee Benefits	364,905
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	12,000
Total Support Services - Pupil Health	\$885,359
2500 Support Services - Business	
100 Personnel Services - Salaries	463,179
200 Personnel Services - Employee Benefits	366,204
Total Support Services - Business	\$829,383
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,630,893
200 Personnel Services - Employee Benefits	1,689,449
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	701,000
500 Other Purchased Services	144,750
600 Supplies	524,750
700 Property	72,500
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$4,773,342
2700 Student Transportation Services	
500 Other Purchased Services	3,606,800
Total Student Transportation Services	\$3,606,800
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,000
Total Support Services - Central	\$3,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	66,256
Total Other Support Services	\$66,256
Total Support Services	\$19,339,125
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	635,713
200 Personnel Services - Employee Benefits	267,597
300 Purchased Professional and Technical Services	52,750
400 Purchased Property Services	18,000
500 Other Purchased Services	185,609
600 Supplies	110,130
700 Property	20,684
800 Other Objects	36,001
Total Student Activities	\$1,326,484
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,331,484
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,780,780
Total Debt Service / Other Expenditures and Financing Uses	\$3,780,780
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$3,980,780
TOTAL EXPENDITURES	\$65,398,647

Cash and Short-Term Investments

General Fund	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Public Purpose (Expendable) Trust Fund	15,636,021	13,636,021
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	3,500,000	
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,745,000	1,500,000
Private Purpose Trust Fund	20,225	19,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	300,000	275,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,226,246	\$15,455,021

Long-Term Investments

General Fund	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$21,226,246	\$15,455,021

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	17,030,000	13,905,000
0520 Extended-Term Financing Agreements Payable	309,820	298,868
0530 Lease and Other Right To Use Obligations	125,648	
0540 Accumulated Compensated Absences	942,584	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,360,452	8,450,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$26,768,504	\$23,603,868

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

06/30/2023 Estimate 06/30/2024 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

06/30/2023 Estimate 06/30/2024 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)	154,017	165,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$154,017	\$165,000

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		

06/30/2023 Estimate

06/30/2024 Projection

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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Long-Term Indebtedness		
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	\$26,922,521	\$23,768,868
Total Long-Term Indebtedness		

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<u>Short-Term Payables</u>		
General Fund	4,297,636	4,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,979	35,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	604,658	615,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,933,273	\$4,950,000
TOTAL INDEBTEDNESS	\$31,355,794	\$28,718,868

Account Description	Amounts
0810 Nonspendable Fund Balance	10,411
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,383,155
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,370,460
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,753,615
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,764,026