

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/15/2023
Date


Secretary of the Board - Original Signature Required

6/15/2023
Date


Chief School Administrator - Original Signature Required

6/15/2023
Date

Deborah Engelman

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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 : McGuffey SD	COUNTY : Washington	AUN : 101633903
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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	\$35434895
Ending Unassigned Fund Balance	\$2502828
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.06%

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 6/19/23
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DUE DATE: AUGUST 15, 2023

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

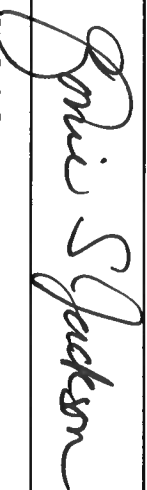
24 PS 6-687(a)(1)

/2006)

* Name :	County : Washington	AUN Number : 101633903
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(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 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.

OF SCHOOL BOARD		DATE 4-20-2023
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.	Balance under 8% state limit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserve is for health insurance and retirement increases.

<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	299,759	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,424,272	
0850 Unassigned Fund Balance	2,729,547	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,153,819</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,215,025	
7000 Revenue from State Sources	18,680,249	
8000 Revenue from Federal Sources	1,312,902	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$35,208,176</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,361,995</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,546,657
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,500
6150 Current Act 511 Taxes - Proportional Assessments	1,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	639,100
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	26,163
6800 Revenues from Intermediary Sources / Pass-Through Funds	347,105
6910 Rentals	375,000
6920 Contributions and Donations from Private Sources	27,500
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	117,000
REVENUE FROM LOCAL SOURCES	\$15,215,025
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,016,323
7112 Basic Education Funding-Social Security	530,000
7160 Tuition for Orphans Subsidy	32,000
7220 Vocational Education	127,593
7271 Special Education funds for School-Aged Pupils	1,503,612
7311 Pupil Transportation Subsidy	1,006,900
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	427,792
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,173
7340 State Property Tax Reduction Allocation	1,100,669
7360 Safe Schools	175,311
7505 Ready to Learn Block Grant	339,263
7509 Supplemental Equipment Grants	10,000
7820 State Share of Retirement Contributions	2,378,993
REVENUE FROM STATE SOURCES	\$18,680,249
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	311,747

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	44,747
8517 Title IV - 21st Century Schools	25,524
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	265,335
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	538,738
8751 ARP ESSER Learning Loss	71,811
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,312,902
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,208,176

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,546,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,100,669</u>	
Total Approx. Tax Revenue:	\$12,647,326	
Approx. Tax Levy for Tax Rate Calculation:	\$13,097,196	
	Washington	Total

2022-23 Data		
a. Assessed Value	\$939,445,861	\$939,445,861
b. Real Estate Mills	13.2300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$892,391,845	\$892,391,845
d. Assessed Value	\$940,215,061	\$940,215,061
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$12,428,869	\$12,428,869
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,428,869	\$12,428,869
(f Total * g)		
i. Base Mills Subject to Index	13.2300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.25000%	96.25000%
k. Tax Levy Needed	\$13,097,196	\$13,097,196
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.9300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,097,196	\$13,097,196
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,996,527
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,546,657
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,546,657	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,100,669</u>	
Total Approx. Tax Revenue:	\$12,647,326	
Approx. Tax Levy for Tax Rate Calculation:	\$13,097,196	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.9311	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,098,230	\$13,098,230
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	\$26,848.00	
Number of Homestead/Farmstead Properties	2943	2943
Median Assessed Value of Homestead Properties		\$152,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,546,657
Amount of Tax Relief for Homestead Exclusions	<u>\$1,100,669</u>
Total Approx. Tax Revenue:	\$12,647,326
Approx. Tax Levy for Tax Rate Calculation:	\$13,097,196
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,100,669	Lowering RE Tax Rate	\$0	\$1,100,669
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,100,669

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Washington	940,215,061	13.9300	13,097,196				96.25000%	
Totals:	940,215,061		13,097,196	-	1,100,669	=	11,996,527	X 96.25000% = 11,546,657
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	35,000			
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			\$5.00	\$0.00	37,500	37,500	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$10.00	\$0.00	52,000	52,000	
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						89,500	89,500	
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			0.500%	0.000%	1,400,000	1,400,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	325,000	325,000	
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						1,725,000	1,725,000	
Total Act 511, Current Taxes							1,814,500	
Act 511 Tax Limit -->					892,391,845	X	12	10,708,702
					Market Value		Mills	(511 Limit)

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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>									
	Washington	13.2300	13.9300	5.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,431,045
1200 Special Programs - Elementary / Secondary	6,049,381
1300 Vocational Education	1,254,949
1400 Other Instructional Programs - Elementary / Secondary	15,273
1500 Nonpublic School Programs	988
Total Instruction	\$19,751,636
2000 Support Services	
2100 Support Services - Students	1,995,977
2200 Support Services - Instructional Staff	314,332
2300 Support Services - Administration	2,216,969
2400 Support Services - Pupil Health	320,925
2500 Support Services - Business	489,574
2600 Operation and Maintenance of Plant Services	3,495,348
2700 Student Transportation Services	2,629,762
2800 Support Services - Central	202,541
2900 Other Support Services	20,500
Total Support Services	\$11,685,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	997,078
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$998,578
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,998,753
Total Other Expenditures and Financing Uses	\$2,998,753
Total Estimated Expenditures and Other Financing Uses	\$35,434,895

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,238,797
200 Personnel Services - Employee Benefits	4,531,865
300 Purchased Professional and Technical Services	95,790
400 Purchased Property Services	41,936
500 Other Purchased Services	672,846
600 Supplies	744,419
700 Property	102,300
800 Other Objects	3,092
Total Regular Programs - Elementary / Secondary	\$12,431,045
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,564,734
200 Personnel Services - Employee Benefits	1,638,942
300 Purchased Professional and Technical Services	779,929
500 Other Purchased Services	1,030,852
600 Supplies	33,418
800 Other Objects	1,506
Total Special Programs - Elementary / Secondary	\$6,049,381
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	335,985
200 Personnel Services - Employee Benefits	237,969
300 Purchased Professional and Technical Services	750
500 Other Purchased Services	612,583
600 Supplies	53,348
700 Property	10,000
800 Other Objects	4,314
Total Vocational Education	\$1,254,949
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,273
500 Other Purchased Services	11,000
Total Other Instructional Programs - Elementary / Secondary	\$15,273
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	988
Total Nonpublic School Programs	\$988
Total Instruction	\$19,751,636
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,140,754
200 Personnel Services - Employee Benefits	744,974
300 Purchased Professional and Technical Services	64,985
400 Purchased Property Services	4,563
500 Other Purchased Services	15,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	22,654
800 Other Objects	3,047
Total Support Services - Students	\$1,995,977
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	140,226
200 Personnel Services - Employee Benefits	134,091
300 Purchased Professional and Technical Services	29,500
500 Other Purchased Services	6,300
600 Supplies	3,715
800 Other Objects	500
Total Support Services - Instructional Staff	\$314,332
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,156,985
200 Personnel Services - Employee Benefits	827,968
300 Purchased Professional and Technical Services	85,880
400 Purchased Property Services	19,188
500 Other Purchased Services	78,985
600 Supplies	36,388
800 Other Objects	11,575
Total Support Services - Administration	\$2,216,969
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	130,276
200 Personnel Services - Employee Benefits	106,035
300 Purchased Professional and Technical Services	75,731
500 Other Purchased Services	1,220
600 Supplies	7,663
Total Support Services - Pupil Health	\$320,925
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	262,190
200 Personnel Services - Employee Benefits	172,761
300 Purchased Professional and Technical Services	41,622
400 Purchased Property Services	4,676
500 Other Purchased Services	3,325
600 Supplies	2,500
800 Other Objects	2,500
Total Support Services - Business	\$489,574
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,318,571
200 Personnel Services - Employee Benefits	979,877
300 Purchased Professional and Technical Services	33,376
400 Purchased Property Services	339,380
500 Other Purchased Services	164,747
600 Supplies	638,797
700 Property	15,000
800 Other Objects	5,600

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,495,348
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	44,819
200 Personnel Services - Employee Benefits	44,104
300 Purchased Professional and Technical Services	3,200
500 Other Purchased Services	2,406,139
600 Supplies	131,500
Total Student Transportation Services	\$2,629,762
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	30,657
600 Supplies	82,530
700 Property	89,354
Total Support Services - Central	\$202,541
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,500
Total Other Support Services	\$20,500
Total Support Services	\$11,685,928
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	419,554
200 Personnel Services - Employee Benefits	180,602
300 Purchased Professional and Technical Services	170,900
400 Purchased Property Services	20,575
500 Other Purchased Services	102,998
600 Supplies	87,720
700 Property	5,000
800 Other Objects	9,729
Total Student Activities	\$997,078
3300 <u>Community Services</u>	
600 Supplies	1,500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$998,578
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,026,953
900 Other Uses of Funds	1,971,800
Total Debt Service / Other Expenditures and Financing Uses	\$2,998,753
Total Other Expenditures and Financing Uses	\$2,998,753
TOTAL EXPENDITURES	\$35,434,895

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,425,900	7,105,969
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 Cash and Short-Term Investments	\$7,425,900	\$7,105,969

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	\$7,425,900	\$7,105,969

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General 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 General Fund		
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		

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<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		

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<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		

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	630,000	645,000
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		
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	\$630,000	\$645,000
TOTAL INDEBTEDNESS	\$630,000	\$645,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	299,759
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,424,272
0850 Unassigned Fund Balance	2,502,828
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,927,100
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,226,859