

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

6-14-23

Date



Secretary of the Board - Original Signature Required

6-14-23

Date



Chief School Administrator - Original Signature Required

6-14-23

Date

Robert H Postupac

Contact Person

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Extn :

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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 Beaver County SD	COUNTY : Beaver	AUN : 127049303
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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	\$15669623
Ending Unassigned Fund Balance	\$286773
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.83%

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 6-15-23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Western Beaver County SD	County : Beaver	AUN Number : 127049303
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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 6-14-23
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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.	This is for emergency situations and possible budget shortfalls.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is for emergency situations and possible budget shortfalls.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	66,895	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	7,381	
0850 Unassigned Fund Balance	1,579,392	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,586,773</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,119,823	
7000 Revenue from State Sources	9,979,551	
8000 Revenue from Federal Sources	270,249	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,369,623</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,956,396</u>

LEA : 127049303 Western Beaver County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,970,548
6113 Public Utility Realty Taxes	4,500
6114 Payments in Lieu of Current Taxes - State / Local	1,275
6150 Current Act 511 Taxes - Proportional Assessments	698,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	218,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	125,000
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$5,119,823
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,870,563
7112 Basic Education Funding-Social Security	270,000
7271 Special Education funds for School-Aged Pupils	752,729
7292 Pre-K Counts	525,000
7311 Pupil Transportation Subsidy	625,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,300
7340 State Property Tax Reduction Allocation	369,703
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	141,256
7820 State Share of Retirement Contributions	1,300,000
REVENUE FROM STATE SOURCES	\$9,979,551
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	137,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	21,088
8517 Title IV - 21st Century Schools	10,161
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$270,249
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,369,623

Act 1 Index (current): 5.8%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$3,970,548	
Amount of Tax Relief for Homestead Exclusions		<u>\$369,703</u>	
Total Approx. Tax Revenue:		\$4,340,251	
Approx. Tax Levy for Tax Rate Calculation:		\$4,593,690	
		Beaver	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$69,449,440	\$69,449,440
b. Real Estate Mills		64.0000	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$272,647,495	\$272,647,495
d. Assessed Value		\$69,601,370	\$69,601,370
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$4,444,764	\$4,444,764
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$4,444,764	\$4,444,764
(f Total * g)			
i. Base Mills Subject to Index		64.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.00000%	94.00000%
k. Tax Levy Needed		\$4,593,690	\$4,593,690
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		66.0000	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$4,593,690	\$4,593,690
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,223,987
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,970,548
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,970,548	
Amount of Tax Relief for Homestead Exclusions	<u>\$369,703</u>	
Total Approx. Tax Revenue:	\$4,340,251	
Approx. Tax Levy for Tax Rate Calculation:	\$4,593,690	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	67.7120	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,712,848	\$4,712,848
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	\$3,917.12	
Number of Homestead/Farmstead Properties	1446	1446
Median Assessed Value of Homestead Properties		\$25,275

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,970,548
Amount of Tax Relief for Homestead Exclusions	<u>\$369,703</u>
Total Approx. Tax Revenue:	\$4,340,251
Approx. Tax Levy for Tax Rate Calculation:	\$4,593,690

	Beaver	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$369,703	Lowering RE Tax Rate \$0 \$369,703
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$369,703

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127049303 Western Beaver County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2023 10:56:43 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Beaver	69,601,370	66.0000	4,593,690			94.00000%	
Totals:	69,601,370		4,593,690	- 369,703	= 4,223,987	X 94.00000%	= 3,970,548
				<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			0.500%	0.000%	628,000	628,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000
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						698,000	698,000
Total Act 511, Current Taxes							698,000
Act 511 Tax Limit -->				272,647,495	X	12	3,271,770
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	64.0000	66.0000	3.13%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,562,687
1200 Special Programs - Elementary / Secondary	2,416,569
1300 Vocational Education	582,050
1400 Other Instructional Programs - Elementary / Secondary	72,542
1800 Pre-Kindergarten	912,505
Total Instruction	\$9,546,353
2000 Support Services	
2100 Support Services - Students	311,378
2200 Support Services - Instructional Staff	353,418
2300 Support Services - Administration	1,124,003
2400 Support Services - Pupil Health	208,496
2500 Support Services - Business	90,200
2600 Operation and Maintenance of Plant Services	1,474,914
2700 Student Transportation Services	1,435,000
2800 Support Services - Central	3,000
2900 Other Support Services	5,300
Total Support Services	\$5,005,709
3000 Operation of Non-Instructional Services	
3200 Student Activities	270,001
Total Operation of Non-Instructional Services	\$270,001
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	523,381
5200 Interfund Transfers - Out	294,179
Total Other Expenditures and Financing Uses	\$817,560
Total Estimated Expenditures and Other Financing Uses	\$15,669,623

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,722,879
200 Personnel Services - Employee Benefits	1,866,247
300 Purchased Professional and Technical Services	298,000
500 Other Purchased Services	423,305
600 Supplies	207,256
700 Property	45,000
Total Regular Programs - Elementary / Secondary	\$5,562,687
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	937,805
200 Personnel Services - Employee Benefits	555,764
300 Purchased Professional and Technical Services	255,500
500 Other Purchased Services	645,000
600 Supplies	22,500
Total Special Programs - Elementary / Secondary	\$2,416,569
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	209,361
200 Personnel Services - Employee Benefits	129,189
400 Purchased Property Services	500
500 Other Purchased Services	230,000
600 Supplies	13,000
Total Vocational Education	\$582,050
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,000
200 Personnel Services - Employee Benefits	542
300 Purchased Professional and Technical Services	51,000
Total Other Instructional Programs - Elementary / Secondary	\$72,542
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	368,528
200 Personnel Services - Employee Benefits	199,550
300 Purchased Professional and Technical Services	2,250
500 Other Purchased Services	288,677
600 Supplies	53,500
Total Pre-Kindergarten	\$912,505
Total Instruction	\$9,546,353
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	153,206
200 Personnel Services - Employee Benefits	99,972
300 Purchased Professional and Technical Services	51,000
600 Supplies	6,600
800 Other Objects	600

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Description	Amount
Total Support Services - Students	\$311,378
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	212,880
200 Personnel Services - Employee Benefits	116,538
400 Purchased Property Services	6,500
600 Supplies	17,500
Total Support Services - Instructional Staff	\$353,418
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	556,100
200 Personnel Services - Employee Benefits	383,003
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	56,000
500 Other Purchased Services	21,900
600 Supplies	22,000
800 Other Objects	29,500
Total Support Services - Administration	\$1,124,003
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	112,176
200 Personnel Services - Employee Benefits	81,545
300 Purchased Professional and Technical Services	7,275
500 Other Purchased Services	500
600 Supplies	7,000
Total Support Services - Pupil Health	\$208,496
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	85,000
600 Supplies	600
800 Other Objects	4,600
Total Support Services - Business	\$90,200
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	596,528
200 Personnel Services - Employee Benefits	448,386
400 Purchased Property Services	135,500
500 Other Purchased Services	69,500
600 Supplies	205,000
700 Property	20,000
Total Operation and Maintenance of Plant Services	\$1,474,914
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,400,000
600 Supplies	35,000
Total Student Transportation Services	\$1,435,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	3,000
Total Support Services - Central	\$3,000

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<u>Description</u>	<u>Amount</u>
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,300
Total Other Support Services	\$5,300
Total Support Services	\$5,005,709
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	150,333
200 Personnel Services - Employee Benefits	78,368
400 Purchased Property Services	1,000
500 Other Purchased Services	30,000
600 Supplies	10,300
Total Student Activities	\$270,001
Total Operation of Non-Instructional Services	\$270,001
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	81,845
900 Other Uses of Funds	441,536
Total Debt Service / Other Expenditures and Financing Uses	\$523,381
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	294,179
Total Interfund Transfers - Out	\$294,179
Total Other Expenditures and Financing Uses	\$817,560
TOTAL EXPENDITURES	\$15,669,623

LEA : 127049303 Western Beaver County SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	1,500,000	1,500,000
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 Cash and Short-Term Investments	\$1,500,000	\$1,500,000

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	\$1,500,000	\$1,500,000

LEA : 127049303 Western Beaver County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	3,504,300	3,002,900
0520 Extended-Term Financing Agreements Payable	21,980	
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	\$3,526,280	\$3,002,900
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	\$3,526,280	\$3,002,900

<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	\$3,526,280	\$3,002,900

Account Description	Amounts
0810 Nonspendable Fund Balance	66,895
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	286,773
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,286,773
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,353,668