

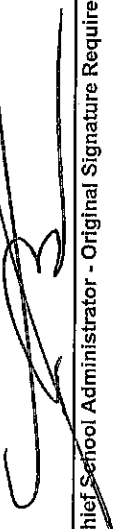


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

<u>General Fund Budget Approval</u>	
Date of Adoption of the General Fund Budget:	
	<u>June 13, 2023</u>
President of the Board - Original Signature Required	Date
	<u>June 13, 2023</u>
Secretary of the Board - Original Signature Required	Date
	<u>June 13, 2023</u>
Chief School Administrator - Original Signature Required	Date
Brett Leinbach	(570)327-5500 Extn :40111
Contact Person	Telephone Extension
bleinbac@wasd.org	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Williamsport Area SD	COUNTY : Lycoming	AUN : 117417202
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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

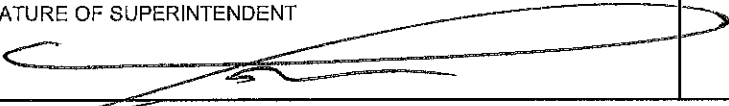
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$118802533
Ending Unassigned Fund Balance	\$5331447
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.48%

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 6.14.2023
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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(e)(1)

(03/2006)

School District Name : Williamsport Area SD	County : Lycoming	AUN Number : 117417202
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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 <i>Joni A. Boers</i>	DATE <i>May 9, 2023</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Represents reserves for unforeseen expenditures throughout the fiscal year.
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.	It is prudent financial management to maintain a reasonable fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents the District's PSERS allocation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents reserves for various items including health insurance increases, COVID expenses, capital reserve expenses, and athletic turf field replacement.

<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	273,710
0820 Restricted Fund Balance	153,268
0830 Committed Fund Balance	5,405,184
0840 Assigned Fund Balance	12,553,937
0850 Unassigned Fund Balance	6,777,510
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,736,631</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,162,112
7000 Revenue from State Sources	58,162,751
8000 Revenue from Federal Sources	22,177,670
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	<u>\$118,802,533</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$143,539,164</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	22,087,255
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	11,200,000
6150 Current Act 511 Taxes - Proportional Assessments	650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	837,856
6910 Rentals	105,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	377,000
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	200,001

REVENUE FROM LOCAL SOURCES \$38,162,112

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	34,135,178
7112 Basic Education Funding-Social Security	1,842,855
7160 Tuition for Orphans Subsidy	233,256
7220 Vocational Education	731,922
7271 Special Education funds for School-Aged Pupils	5,164,896
7311 Pupil Transportation Subsidy	1,071,125
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,121,050
7330 Health Services (Medical, Dental, Nurse, Act 25)	89,113
7340 State Property Tax Reduction Allocation	3,078,560
7505 Ready to Learn Block Grant	989,521
7820 State Share of Retirement Contributions	9,696,805

REVENUE FROM STATE SOURCES \$58,162,751

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,598,736
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	222,280
8517 Title IV - 21st Century Schools	205,125

Amount

REVENUE FROM FEDERAL SOURCES

8521 Vocational Education - Operating Expenditures	128,846
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,205,453
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	3,313,777
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	11,943,402
8746 ARP IDEA	199,051
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	61,000

REVENUE FROM FEDERAL SOURCES \$22,177,670

OTHER FINANCING SOURCES

9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	300,000
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OTHER FINANCING SOURCES \$300,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 118,802,533

Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,087,255
Amount of Tax Relief for Homestead Exclusions	<u>\$3,078,560</u>
Total Approx. Tax Revenue:	\$25,165,815
Approx. Tax Levy for Tax Rate Calculation:	\$26,962,023

Lycoming

Total

2022-23 Data		
a. Assessed Value	\$1,562,880,711	\$1,562,880,711
b. Real Estate Mills	17.2400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,884,666,135	\$1,884,666,135
d. Assessed Value	\$1,563,922,431	\$1,563,922,431
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$26,944,063	\$26,944,063
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$26,944,063	\$26,944,063
(f Total * g)		
i. Base Mills Subject to Index	17.2400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.47928%	92.47928%
k. Tax Levy Needed	\$26,962,023	\$26,962,023
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.2400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$26,962,023	\$26,962,023
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,883,463
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,087,255
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,087,255	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,078,560</u>	
Total Approx. Tax Revenue:	\$25,165,815	
Approx. Tax Levy for Tax Rate Calculation:	\$26,962,023	

Lycoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	18.2399	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,525,789	\$28,525,789
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	\$23,989.92	
Number of Homestead/Farmstead Properties	7580	7580
Median Assessed Value of Homestead Properties		\$86,430

Act 1 Index (current): 5.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,087,255
Amount of Tax Relief for Homestead Exclusions	<u>\$3,078,560</u>
Total Approx. Tax Revenue:	\$25,165,815
Approx. Tax Levy for Tax Rate Calculation:	\$26,962,023
	Lycoming

Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,078,560	Lowering RE Tax Rate	\$0	\$3,078,560
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,078,560

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>
Lycoming	1,563,922,431	17.2400	26,962,023			92.47928%	
Totals:	1,563,922,431		26,962,023	3,078,560	23,883,463	92.47928%	22,087,255

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	1.500%	0.000%	11,200,000	11,200,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			11,200,000	11,200,000
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	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
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			650,000	650,000
Total Act 511, Current Taxes				650,000
Act 511 Tax Limit -->		1,884,666,135	12	22,615,994
		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> Lycoming	17.2400	17.2400	0.00%	Yes	5.8%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	41,662,248
1200 Special Programs - Elementary / Secondary	18,311,654
1300 Vocational Education	2,551,552
1400 Other Instructional Programs - Elementary / Secondary	1,105,532
1500 Nonpublic School Programs	48,303
Total Instruction	\$63,679,289
2000 Support Services	
2100 Support Services - Students	3,502,425
2200 Support Services - Instructional Staff	2,297,871
2300 Support Services - Administration	6,252,503
2400 Support Services - Pupil Health	1,561,855
2500 Support Services - Business	1,125,442
2600 Operation and Maintenance of Plant Services	12,589,575
2700 Student Transportation Services	3,430,800
2800 Support Services - Central	3,200,248
Total Support Services	\$33,960,719
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,501,928
3300 Community Services	21,050
Total Operation of Non-Instructional Services	\$1,522,978
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,059,301
Total Facilities Acquisition, Construction and Improvement Services	\$10,059,301
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	117,377
5200 Interfund Transfers - Out	9,062,869
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$9,580,246
Total Estimated Expenditures and Other Financing Uses	\$118,802,533

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,955,266
200 Personnel Services - Employee Benefits	13,350,636
300 Purchased Professional and Technical Services	636,875
400 Purchased Property Services	97,481
500 Other Purchased Services	3,531,270
600 Supplies	2,012,121
700 Property	51,000
800 Other Objects	27,599
Total Regular Programs - Elementary / Secondary	\$41,662,248
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,256,673
200 Personnel Services - Employee Benefits	4,705,374
300 Purchased Professional and Technical Services	2,111,973
400 Purchased Property Services	10,475
500 Other Purchased Services	4,108,100
600 Supplies	117,759
800 Other Objects	1,300
Total Special Programs - Elementary / Secondary	\$18,311,654
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,252,201
200 Personnel Services - Employee Benefits	785,759
400 Purchased Property Services	40,248
500 Other Purchased Services	16,000
600 Supplies	321,029
700 Property	130,698
800 Other Objects	5,617
Total Vocational Education	\$2,551,552
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	268,545
200 Personnel Services - Employee Benefits	158,987
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	518,000
Total Other Instructional Programs - Elementary / Secondary	\$1,105,532
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	22,945
200 Personnel Services - Employee Benefits	17,339
300 Purchased Professional and Technical Services	8,019
Total Nonpublic School Programs	\$48,303
Total Instruction	\$63,679,289
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,963,938

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,302,697
300 Purchased Professional and Technical Services	129,250
400 Purchased Property Services	2,500
500 Other Purchased Services	16,150
600 Supplies	56,665
800 Other Objects	31,225
Total Support Services - Students	\$3,502,425
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	861,024
200 Personnel Services - Employee Benefits	814,953
300 Purchased Professional and Technical Services	125,028
400 Purchased Property Services	59,479
500 Other Purchased Services	44,993
600 Supplies	303,594
700 Property	85,000
800 Other Objects	3,800
Total Support Services - Instructional Staff	\$2,297,871
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,212,291
200 Personnel Services - Employee Benefits	2,185,940
300 Purchased Professional and Technical Services	582,950
400 Purchased Property Services	2,740
500 Other Purchased Services	178,340
600 Supplies	59,497
800 Other Objects	30,745
Total Support Services - Administration	\$6,252,503
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	825,807
200 Personnel Services - Employee Benefits	671,478
300 Purchased Professional and Technical Services	31,950
400 Purchased Property Services	2,500
500 Other Purchased Services	3,250
600 Supplies	26,870
Total Support Services - Pupil Health	\$1,561,855
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	565,864
200 Personnel Services - Employee Benefits	395,062
300 Purchased Professional and Technical Services	12,900
400 Purchased Property Services	17,894
500 Other Purchased Services	26,744
600 Supplies	93,453
700 Property	2,000
800 Other Objects	11,525
Total Support Services - Business	\$1,125,442
2600 <u>Operation and Maintenance of Plant Services</u>	

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,113,299
200 Personnel Services - Employee Benefits	2,259,290
300 Purchased Professional and Technical Services	292,694
400 Purchased Property Services	4,212,541
500 Other Purchased Services	357,779
600 Supplies	2,301,672
700 Property	42,000
800 Other Objects	10,300
Total Operation and Maintenance of Plant Services	\$12,589,575
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	82,592
200 Personnel Services - Employee Benefits	36,878
500 Other Purchased Services	3,254,980
600 Supplies	51,350
800 Other Objects	5,000
Total Student Transportation Services	\$3,430,800
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,183,756
200 Personnel Services - Employee Benefits	939,123
300 Purchased Professional and Technical Services	61,550
400 Purchased Property Services	65,090
500 Other Purchased Services	394,474
600 Supplies	531,255
800 Other Objects	25,000
Total Support Services - Central	\$3,200,248
Total Support Services	\$33,960,719
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	550,558
200 Personnel Services - Employee Benefits	252,554
300 Purchased Professional and Technical Services	56,450
400 Purchased Property Services	52,700
500 Other Purchased Services	283,801
600 Supplies	133,101
700 Property	132,200
800 Other Objects	40,564
Total Student Activities	\$1,501,928
3300 <u>Community Services</u>	
500 Other Purchased Services	1,000
600 Supplies	14,400
800 Other Objects	5,650
Total Community Services	\$21,050
Total Operation of Non-Instructional Services	\$1,522,978
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,059,301
Total Facilities Acquisition, Construction and Improvement Services	\$10,059,301
Total Facilities Acquisition, Construction and Improvement Services	\$10,059,301
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	15,364
900 Other Uses of Funds	102,013
Total Debt Service / Other Expenditures and Financing Uses	\$117,377
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,062,869
Total Interfund Transfers - Out	\$9,062,869
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$9,580,246
TOTAL EXPENDITURES	\$118,802,533

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	10,000,000	8,000,000
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	8,000,000	3,000,000
Other Capital Projects Fund	13,000,000	2,000,000
Debt Service Fund	1,000	1,000
Food Service / Cafeteria Operations Fund	2,000,000	1,500,000
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	\$33,001,000	\$14,501,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,000,000	8,000,000
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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$8,000,000	\$8,000,000
TOTAL CASH AND INVESTMENTS	\$41,001,000	\$22,501,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	100,000	100,000
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	\$100,000	\$100,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

84,000,000 83,500,000

Total Debt Service Fund

\$84,000,000 \$83,500,000

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)
- 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

06/30/2023 Estimate

06/30/2024 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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

365,000

400,000

26,685,000

27,000,000

Total Permanent Fund **\$27,050,000** **\$27,400,000**

Total Long-Term Indebtedness **\$111,150,000** **\$111,000,000**

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$111,150,000	\$111,000,000
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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$27,416	\$26,981
TOTAL REVENUES	\$27,416	\$26,981

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	27,416	26,981
Total Revenue from Local Sources	\$27,416	\$26,981
TOTAL REVENUES	\$27,416	\$26,981

Account Description	Amounts
0810 Nonspendable Fund Balance	273,710
0820 Restricted Fund Balance	153,268
0830 Committed Fund Balance	5,405,184
0840 Assigned Fund Balance	14,000,000
0850 Unassigned Fund Balance	5,331,447
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$24,736,631
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$25,563,609