

**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

Date

6/20/2023

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

Date

6/20/2023

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Date

6-20-2023

Nathan Wertsch

\_\_\_\_\_  
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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 : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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       x    
No

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

Total Budgeted Expenditures	\$83538957
Ending Unassigned Fund Balance	\$5893958
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.05%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes       x    
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/2023
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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)

<b>School District Name :</b> Warwick SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113369003
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/15/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/Healthcare stabilization, future operating deficits, construction and improvements, and capital expenditures

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,893,958
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,143,958</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	57,573,316
7000 Revenue from State Sources	25,184,611
8000 Revenue from Federal Sources	781,030
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$83,538,957</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$102,682,915</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	46,059,760
6112 Interim Real Estate Taxes	385,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	8,039,239
6400 Delinquencies on Taxes Levied / Assessed by the LEA	435,000
6500 Earnings on Investments	1,250,000
6700 Revenues from LEA Activities	139,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	604,817
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	205,000
6940 Tuition from Patrons	162,500
6990 Refunds and Other Miscellaneous Revenue	30,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$57,573,316</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	11,653,998
7112 Basic Education Funding-Social Security	1,338,560
7160 Tuition for Orphans Subsidy	67,500
7271 Special Education funds for School-Aged Pupils	2,589,640
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	942,730
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	1,171,868
7505 Ready to Learn Block Grant	533,160
7820 State Share of Retirement Contributions	5,949,155
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,184,611</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	514,967
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	92,312
8516 Title III - Language Instruction for English Learners and Immigrant Students	8,210
8517 Title IV - 21st Century Schools	40,541

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	125,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$781,030</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>83,538,957</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,059,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171.868</u>	
Total Approx. Tax Revenue:	\$47,231,628	
Approx. Tax Levy for Tax Rate Calculation:	\$48,656,157	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$2,921,245,400	\$2,921,245,400
b. Real Estate Mills	16.3711	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,846,048,601	\$2,846,048,601
d. Assessed Value	\$2,955,826,600	\$2,955,826,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$47,824,001	\$47,824,001
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$47,824,001	\$47,824,001
(f Total * g)		
i. Base Mills Subject to Index	16.3711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$48,656,157	\$48,656,157
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.4611	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$48,656,157	\$48,656,157
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,484,289
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,059,760
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$46,059,760	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171,868</u>	
Total Approx. Tax Revenue:	\$47,231,628	
Approx. Tax Levy for Tax Rate Calculation:	\$48,656,157	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.0423	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,374,084	\$50,374,084
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	\$8,862.00	
Number of Homestead/Farmstead Properties	8047	8047
Median Assessed Value of Homestead Properties		\$205,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,059,760
Amount of Tax Relief for Homestead Exclusions	<u>\$1,171,868</u>
Total Approx. Tax Revenue:	\$47,231,628
Approx. Tax Levy for Tax Rate Calculation:	\$48,656,157
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,171,868	Lowering RE Tax Rate	\$0	\$1,171,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,171,868

CODE									
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>						
Lancaster	2,955,826,600	16.4611	48,656,157				97.00000%		
<b>Totals:</b>				<b>2,955,826,600</b>	<b>48,656,157</b>	-	1,171,868	=	47,484,289 X 97.00000% = 46,059,760
				<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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>							<b>0</b>		<b>0</b>
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			0.650%	0.000%		7,204,239		7,204,239
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		835,000		835,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>							<b>8,039,239</b>		<b>8,039,239</b>
<b>Total Act 511, Current Taxes</b>									<b>8,039,239</b>
<b>Act 511 Tax Limit --&gt;</b>				<b>2,846,048,601</b>	<b>X</b>		<b>12</b>		<b>34,152,583</b>
				<b>Market Value</b>			<b>Mills</b>		<b>(511 Limit)</b>

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>									
	Lancaster	16.3711	16.4611	0.55%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary		34,487,139
1200 Special Programs - Elementary / Secondary		12,524,718
1300 Vocational Education		1,228,694
1400 Other Instructional Programs - Elementary / Secondary		818,983
1600 Adult Education Programs		12,528
1800 Pre-Kindergarten		156,836
<b>Total Instruction</b>		<b>\$49,228,898</b>
<b>2000 Support Services</b>		
2100 Support Services - Students		2,801,804
2200 Support Services - Instructional Staff		4,059,728
2300 Support Services - Administration		4,130,313
2400 Support Services - Pupil Health		908,178
2500 Support Services - Business		892,477
2600 Operation and Maintenance of Plant Services		5,363,489
2700 Student Transportation Services		3,262,039
2800 Support Services - Central		560,788
2900 Other Support Services		38,000
<b>Total Support Services</b>		<b>\$22,016,816</b>
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		1,681,843
3300 Community Services		86,000
<b>Total Operation of Non-Instructional Services</b>		<b>\$1,767,843</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		90,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		<b>\$90,000</b>
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses		130,351
5200 Interfund Transfers - Out		10,055,049
5900 Budgetary Reserve		250,000
<b>Total Other Expenditures and Financing Uses</b>		<b>\$10,435,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>\$83,538,957</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		19,251,827
200 Personnel Services - Employee Benefits		12,394,921
300 Purchased Professional and Technical Services		1,042,425
400 Purchased Property Services		173,623
500 Other Purchased Services		1,096,693
600 Supplies		527,150
700 Property		500
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$34,487,139</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		5,549,011
200 Personnel Services - Employee Benefits		3,289,053
300 Purchased Professional and Technical Services		3,000,794
500 Other Purchased Services		649,148
600 Supplies		34,662
700 Property		1,000
800 Other Objects		1,050
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$12,524,718</b>
<b>1300 <u>Vocational Education</u></b>		
300 Purchased Professional and Technical Services		18,492
500 Other Purchased Services		1,210,202
<b>Total Vocational Education</b>		<b>\$1,228,694</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		491,807
200 Personnel Services - Employee Benefits		311,576
300 Purchased Professional and Technical Services		12,500
500 Other Purchased Services		1,700
600 Supplies		1,400
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$818,983</b>
<b>1600 <u>Adult Education Programs</u></b>		
100 Personnel Services - Salaries		8,810
200 Personnel Services - Employee Benefits		3,718
<b>Total Adult Education Programs</b>		<b>\$12,528</b>
<b>1800 <u>Pre-Kindergarten</u></b>		
100 Personnel Services - Salaries		110,721
200 Personnel Services - Employee Benefits		46,115
<b>Total Pre-Kindergarten</b>		<b>\$156,836</b>
<b>Total Instruction</b>		<b>\$49,228,898</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		1,737,617
200 Personnel Services - Employee Benefits		996,690

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Description	Amount
300 Purchased Professional and Technical Services	28,300
400 Purchased Property Services	1,000
500 Other Purchased Services	3,542
600 Supplies	33,430
800 Other Objects	1,225
<b>Total Support Services - Students</b>	<b>\$2,801,804</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,556,211
200 Personnel Services - Employee Benefits	1,226,590
300 Purchased Professional and Technical Services	38,690
400 Purchased Property Services	109,120
500 Other Purchased Services	2,253
600 Supplies	86,129
700 Property	960,035
800 Other Objects	80,700
<b>Total Support Services - Instructional Staff</b>	<b>\$4,059,728</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,120,283
200 Personnel Services - Employee Benefits	1,317,644
300 Purchased Professional and Technical Services	180,305
400 Purchased Property Services	5,475
500 Other Purchased Services	423,961
600 Supplies	28,880
700 Property	10,550
800 Other Objects	43,215
<b>Total Support Services - Administration</b>	<b>\$4,130,313</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	532,826
200 Personnel Services - Employee Benefits	358,087
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	225
600 Supplies	7,040
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$908,178</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	442,067
200 Personnel Services - Employee Benefits	275,535
300 Purchased Professional and Technical Services	91,600
400 Purchased Property Services	33,225
500 Other Purchased Services	34,700
600 Supplies	12,250
700 Property	2,000
800 Other Objects	1,100
<b>Total Support Services - Business</b>	<b>\$892,477</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

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<u>Description</u>		<u>Amount</u>
100 Personnel Services - Salaries		1,947,864
200 Personnel Services - Employee Benefits		1,386,130
300 Purchased Professional and Technical Services		131,000
400 Purchased Property Services		210,845
500 Other Purchased Services		68,850
600 Supplies		1,381,600
700 Property		234,550
800 Other Objects		2,650
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$5,363,489</b>
<b>2700 <u>Student Transportation Services</u></b>		
100 Personnel Services - Salaries		62,341
200 Personnel Services - Employee Benefits		41,049
300 Purchased Professional and Technical Services		5,000
500 Other Purchased Services		2,975,699
600 Supplies		500
700 Property		250
800 Other Objects		177,200
<b>Total Student Transportation Services</b>		<b>\$3,262,039</b>
<b>2800 <u>Support Services - Central</u></b>		
100 Personnel Services - Salaries		297,860
200 Personnel Services - Employee Benefits		240,503
300 Purchased Professional and Technical Services		20,100
400 Purchased Property Services		700
500 Other Purchased Services		550
600 Supplies		425
700 Property		350
800 Other Objects		300
<b>Total Support Services - Central</b>		<b>\$560,788</b>
<b>2900 <u>Other Support Services</u></b>		
500 Other Purchased Services		38,000
<b>Total Other Support Services</b>		<b>\$38,000</b>
<b>Total Support Services</b>		<b>\$22,016,816</b>
<b>3000 Operation of Non-Instructional Services</b>		
<b>3200 <u>Student Activities</u></b>		
100 Personnel Services - Salaries		885,786
200 Personnel Services - Employee Benefits		421,492
300 Purchased Professional and Technical Services		131,540
400 Purchased Property Services		1,200
500 Other Purchased Services		83,510
600 Supplies		66,200
700 Property		41,315
800 Other Objects		50,800
<b>Total Student Activities</b>		<b>\$1,681,843</b>
<b>3300 <u>Community Services</u></b>		



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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	57,500
800 Other Objects	28,500
<b>Total Community Services</b>	<b>\$86,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,767,843</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	15,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$90,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$90,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	10,000
900 Other Uses of Funds	120,351
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$130,351</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	10,055,049
<b>Total Interfund Transfers - Out</b>	<b>\$10,055,049</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,435,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$83,538,957</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	19,143,958	19,143,958
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	11,405,000	11,405,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$30,548,958</b>	<b>\$30,548,958</b>

<u>Long-Term Investments</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		

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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	\$30,548,958	\$30,548,958

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	20,267,968	10,464,748
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		
<b>Total General Fund</b>	<b>\$20,267,968</b>	<b>\$10,464,748</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations Fund</b>		
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		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$20,267,968</b>	<b>\$10,464,748</b>



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<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	\$20,267,968	\$10,464,748

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,893,958
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,143,958
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,393,958