

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Waynesboro Area SD	COUNTY : Franklin	AUN : 112289003
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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	\$79321365
Ending Unassigned Fund Balance	\$2628694
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.31%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

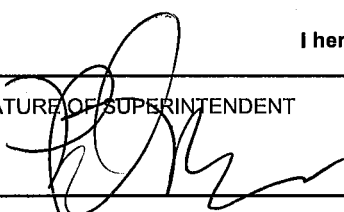
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/23/2023
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-688

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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%

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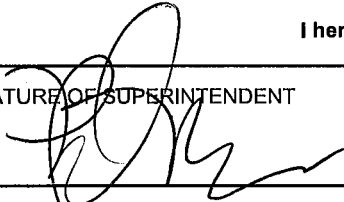
Yes

☒

No

☐

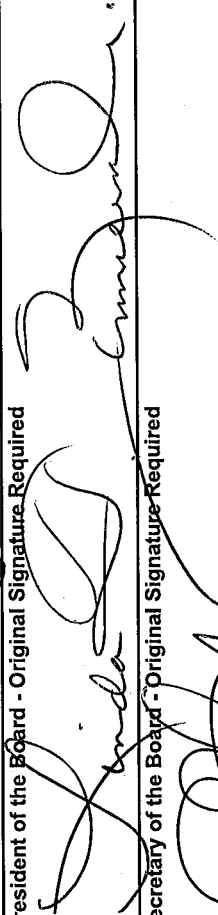
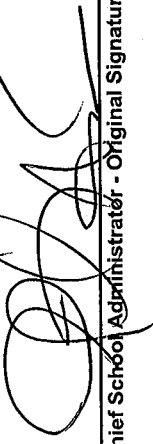
I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 5/23/2023
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DUE DATE: AUGUST 15, 2023

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****Secretary of the Board - Original Signature Required****Chief School Administrator - Original Signature Required****Eric R Holtzman****Contact Person****eric_holtzman@wasdpa.org****Email Address**

5/23/2023

Date

5/23/2023

Date

5/23/2023

Date

(717)762-1191

Telephone

Extn :1131

Extension

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$974,708.00</div> <div>Function 2200, Object 200: \$975,493.00</div>	Includes Tuition Reimbursement for all professional employees per the chart of accounts.
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.	Board-approved unassigned fund balance for cash flow and contingent operations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board-approved committed funds for a pre-2013 employee retirement incentive.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board-approved assigned fund balance for capital projects and a sick day payout incentive for longevity.

<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	167,950	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	274,942	
0840 Assigned Fund Balance	4,871,641	
0850 Unassigned Fund Balance	2,720,419	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,867,002</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,355,287	
7000 Revenue from State Sources	32,710,601	
8000 Revenue from Federal Sources	8,107,277	
9000 Other Financing Sources	56,475	
Total Estimated Revenues And Other Financing Sources		<u>\$79,229,640</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$87,096,642</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,535,122
6112 Interim Real Estate Taxes	103,030
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,754
6150 Current Act 511 Taxes - Proportional Assessments	4,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	715,137
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	10,201
6800 Revenues from Intermediary Sources / Pass-Through Funds	813,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	3,289,316
6990 Refunds and Other Miscellaneous Revenue	58,727
REVENUE FROM LOCAL SOURCES	\$38,355,287
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,905,246
7160 Tuition for Orphans Subsidy	145,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	3,005,257
7292 Pre-K Counts	1,360,000
7311 Pupil Transportation Subsidy	1,448,673
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	712,657
7330 Health Services (Medical, Dental, Nurse, Act 25)	81,504
7340 State Property Tax Reduction Allocation	922,536
7360 Safe Schools	370,000
7505 Ready to Learn Block Grant	632,883
7810 State Share of Social Security and Medicare Taxes	1,100,649
7820 State Share of Retirement Contributions	6,024,996
REVENUE FROM STATE SOURCES	\$32,710,601
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,362,063
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	161,261
8517 Title IV - 21st Century Schools	107,807

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 112289003 Waynesboro Area SD		
Printed 5/24/2023 10:10:11 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	6,326,146	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000	
REVENUE FROM FEDERAL SOURCES	\$8,107,277	
OTHER FINANCING SOURCES		
9350 Enterprise Fund Transfers	55,975	
9400 Sale of or Compensation for Loss of Fixed Assets	500	
OTHER FINANCING SOURCES	\$56,475	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,229,640	

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,535,122	
Amount of Tax Relief for Homestead Exclusions	<u>\$922,806</u>	
Total Approx. Tax Revenue:	\$29,457,928	
Approx. Tax Levy for Tax Rate Calculation:	\$30,740,070	
	Franklin	Total

2022-23 Data		
a. Assessed Value	\$277,311,780	\$277,311,780
b. Real Estate Mills	105.5140	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,939,887,740	\$1,939,887,740
d. Assessed Value	\$280,951,890	\$280,951,890
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,260,275	\$29,260,275
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,260,275	\$29,260,275
(f Total * g)		
i. Base Mills Subject to Index	105.5140	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$30,740,070	\$30,740,070
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	109.4140	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,740,070	\$30,740,070
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,817,264
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,535,122
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,535,122	
Amount of Tax Relief for Homestead Exclusions	<u>\$922,806</u>	
Total Approx. Tax Revenue:	\$29,457,928	
Approx. Tax Levy for Tax Rate Calculation:	\$30,740,070	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	111.5282	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,334,059	\$31,334,059
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	\$1,091.00	
Number of Homestead/Farmstead Properties	7736	7736
Median Assessed Value of Homestead Properties		\$18,720

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,535,122
Amount of Tax Relief for Homestead Exclusions	<u>\$922,806</u>
Total Approx. Tax Revenue:	\$29,457,928
Approx. Tax Levy for Tax Rate Calculation:	\$30,740,070
	Franklin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$922,536	Lowering RE Tax Rate	\$0	\$922,536
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$270			\$270
Amount of Tax Relief from State/Local Sources				\$922,806

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112289003 Waynesboro Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/24/2023 10:10:15 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>
Franklin	280,951,890	109.4140	30,740,070			95.70000%	
Totals:	280,951,890		30,740,070	- 922,806	= 29,817,264	X 95.70000%	= 28,535,122
				<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			\$5.00	\$0.00	47,754	47,754
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						47,754	47,754
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%	3,900,000	3,900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000
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						4,500,000	4,500,000
Total Act 511, Current Taxes							4,547,754
Act 511 Tax Limit -->				1,939,887,740	X	12	23,278,653
				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>									
	Franklin	105.5140	109.4140	3.70%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		32,109,887
1200 Special Programs - Elementary / Secondary		8,993,981
1300 Vocational Education		2,018,559
1400 Other Instructional Programs - Elementary / Secondary		4,954,802
1600 Adult Education Programs		19,229
1800 Pre-Kindergarten		1,360,000
Total Instruction		\$49,456,458
2000 Support Services		
2100 Support Services - Students		3,155,264
2200 Support Services - Instructional Staff		2,058,575
2300 Support Services - Administration		3,602,678
2400 Support Services - Pupil Health		871,202
2500 Support Services - Business		1,120,433
2600 Operation and Maintenance of Plant Services		4,570,027
2700 Student Transportation Services		3,471,899
2800 Support Services - Central		1,211,709
2900 Other Support Services		5,753
Total Support Services		\$20,067,540
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,256,877
3300 Community Services		8,323
Total Operation of Non-Instructional Services		\$1,265,200
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		4,515,000
Total Facilities Acquisition, Construction and Improvement Services		\$4,515,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		4,017,167
Total Other Expenditures and Financing Uses		\$4,017,167
Total Estimated Expenditures and Other Financing Uses		\$79,321,365

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,993,890
200 Personnel Services - Employee Benefits	10,262,909
300 Purchased Professional and Technical Services	570,387
400 Purchased Property Services	403,413
500 Other Purchased Services	3,822,490
600 Supplies	810,208
700 Property	243,278
800 Other Objects	3,312
Total Regular Programs - Elementary / Secondary	\$32,109,887
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,174,132
200 Personnel Services - Employee Benefits	3,039,595
300 Purchased Professional and Technical Services	1,702,036
500 Other Purchased Services	4,244
600 Supplies	18,766
700 Property	50,413
800 Other Objects	4,795
Total Special Programs - Elementary / Secondary	\$8,993,981
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	541,207
200 Personnel Services - Employee Benefits	384,021
400 Purchased Property Services	3,184
500 Other Purchased Services	1,058,758
600 Supplies	25,505
700 Property	5,672
800 Other Objects	212
Total Vocational Education	\$2,018,559
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	315,499
200 Personnel Services - Employee Benefits	225,190
400 Purchased Property Services	3,121
500 Other Purchased Services	4,408,599
600 Supplies	2,393
Total Other Instructional Programs - Elementary / Secondary	\$4,954,802
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	13,364
200 Personnel Services - Employee Benefits	5,865
Total Adult Education Programs	\$19,229
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	1,360,000
Total Pre-Kindergarten	\$1,360,000
Total Instruction	\$49,456,458

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,665,756
200 Personnel Services - Employee Benefits	1,146,583
300 Purchased Professional and Technical Services	223,523
500 Other Purchased Services	2,704
600 Supplies	111,328
800 Other Objects	5,370
Total Support Services - Students	\$3,155,264
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	974,708
200 Personnel Services - Employee Benefits	975,493
300 Purchased Professional and Technical Services	15,072
400 Purchased Property Services	5,859
500 Other Purchased Services	72,221
600 Supplies	2,122
700 Property	13,100
Total Support Services - Instructional Staff	\$2,058,575
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,780,349
200 Personnel Services - Employee Benefits	1,283,924
300 Purchased Professional and Technical Services	315,469
400 Purchased Property Services	2,429
500 Other Purchased Services	95,984
600 Supplies	96,802
700 Property	3,312
800 Other Objects	24,409
Total Support Services - Administration	\$3,602,678
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	425,476
200 Personnel Services - Employee Benefits	293,623
300 Purchased Professional and Technical Services	125,335
400 Purchased Property Services	552
500 Other Purchased Services	807
600 Supplies	23,422
800 Other Objects	1,987
Total Support Services - Pupil Health	\$871,202
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	498,721
200 Personnel Services - Employee Benefits	393,625
300 Purchased Professional and Technical Services	7,802
400 Purchased Property Services	12,240
500 Other Purchased Services	35,013
600 Supplies	152,487
800 Other Objects	20,545

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$1,120,433
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,329,170
200 Personnel Services - Employee Benefits	906,783
300 Purchased Professional and Technical Services	123,343
400 Purchased Property Services	1,117,828
500 Other Purchased Services	207,382
600 Supplies	475,772
700 Property	404,010
800 Other Objects	5,739
Total Operation and Maintenance of Plant Services	\$4,570,027
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	79,710
200 Personnel Services - Employee Benefits	48,594
400 Purchased Property Services	3,324,436
500 Other Purchased Services	6,324
600 Supplies	12,421
700 Property	414
Total Student Transportation Services	\$3,471,899
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	344,032
200 Personnel Services - Employee Benefits	229,239
300 Purchased Professional and Technical Services	112,963
400 Purchased Property Services	138,107
500 Other Purchased Services	198,766
600 Supplies	104,602
700 Property	80,000
800 Other Objects	4,000
Total Support Services - Central	\$1,211,709
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,753
Total Other Support Services	\$5,753
Total Support Services	\$20,067,540
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	639,121
200 Personnel Services - Employee Benefits	299,199
300 Purchased Professional and Technical Services	24,970
400 Purchased Property Services	219,546
500 Other Purchased Services	43,537
600 Supplies	6,353
700 Property	24,151
Total Student Activities	\$1,256,877
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
600 Supplies	8,323
Total Community Services	\$8,323
Total Operation of Non-Instructional Services	\$1,265,200
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	200,000
700 Property	4,315,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,515,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,515,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	600,167
900 Other Uses of Funds	3,417,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,017,167
Total Other Expenditures and Financing Uses	\$4,017,167
TOTAL EXPENDITURES	\$79,321,365

LEA : 112289003 Waynesboro Area SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	8,505,994	8,505,994
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	271,149	271,149
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,118,318	1,118,318
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	129,546	129,546
Private Purpose Trust Fund	126,125	126,125
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	124,075	124,075
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,275,207	\$10,275,207

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	\$10,275,207	\$10,275,207

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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	28,358,984	24,809,848
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	217,142	217,142
0540 Accumulated Compensated Absences	231,358	231,358
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,154,575	7,154,575
0599 Other Noncurrent Liabilities	68,122,911	68,122,911
Total General Fund	\$104,084,970	\$100,535,834
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		

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<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	24,552	24,552
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	176,512	176,512
0599 Other Noncurrent Liabilities	2,084,859	2,084,859
Total Food Service / Cafeteria Operations Fund	\$2,285,923	\$2,285,923
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	\$106,370,893	\$102,821,757

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,390,776	4,390,776
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	24,552	24,552
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	\$4,415,328	\$4,415,328
TOTAL INDEBTEDNESS	\$110,786,221	\$107,237,085

Account Description	Amounts
0810 Nonspendable Fund Balance	167,950
0820 Restricted Fund Balance	
0830 Committed Fund Balance	274,942
0840 Assigned Fund Balance	4,871,641
0850 Unassigned Fund Balance	2,628,694
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,775,277
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,943,227