

**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

4/25/2023



Secretary of the Board - Original Signature Required

Date

04.18.2023



Chief School Administrator - Original Signature Required

Date

04-20-2023

David Peck

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West York Area SD	COUNTY : York	AUN : 112678503
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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	\$73437676
Ending Unassigned Fund Balance	\$2080986
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.83%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 4/20/23
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DUE DATE: AUGUST 15, 2023

# FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : West York Area SD	County : York	AUN Number : 112678503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	4/20/23

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.	A Budgetary Reserve is maintained to cover unanticipated & non-budgeted operating costs that are deemed crucial or emergency during the 2023/24 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.	The West York Area School District believes that prudent fiscal management includes maintaining a reasonable amount of reserve funds that are not otherwise committed, assigned or restricted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The West York Area School District, under the authority of its School Board continues to maintain a Committed Fund Balance to cover unforeseen expenses related to health care costs as a self-insured entity.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District, with Board approval, has set apart these funds to be used towards various large one-time curriculum & technology expenditures as well as buildings & grounds repairs.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	6,475,895
0850 Unassigned Fund Balance	3,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,468,568</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	45,059,598
7000 Revenue from State Sources	19,972,453
8000 Revenue from Federal Sources	3,492,068
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$68,524,119</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$79,992,687</u>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	37,166,420
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	1,116,178
6150 Current Act 511 Taxes - Proportional Assessments	3,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	43,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	54,000
6940 Tuition from Patrons	165,000
6990 Refunds and Other Miscellaneous Revenue	804,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$45,059,598</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,039,022
7112 Basic Education Funding-Social Security	1,216,182
7160 Tuition for Orphans Subsidy	70,000
7170 School Improvement Grants	2,054,078
7271 Special Education funds for School-Aged Pupils	700,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,337,443
7505 Ready to Learn Block Grant	402,398
7820 State Share of Retirement Contributions	5,398,330
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,972,453</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	565,641
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	82,978
8516 Title III - Language Instruction for English Learners and Immigrant Students	27,303
8517 Title IV - 21st Century Schools	45,186
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,270,960

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	500,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,492,068</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>68,524,119</b>

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,166,420	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,337,443</u>	
Total Approx. Tax Revenue:	\$38,503,863	
Approx. Tax Levy for Tax Rate Calculation:	\$39,262,361	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$1,572,576,280	\$1,572,576,280
b. Real Estate Mills	24.2238	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,654,817,582	\$1,654,817,582
d. Assessed Value	\$1,620,817,582	\$1,620,817,582
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$38,093,773	\$38,093,773
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$38,093,773	\$38,093,773
(f Total * g)		
i. Base Mills Subject to Index	24.2238	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$39,262,361	\$39,262,361
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.2238	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,262,361	\$39,262,361
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,924,918
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,166,420
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,166,420	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,337,443</u>	
Total Approx. Tax Revenue:	\$38,503,863	
Approx. Tax Levy for Tax Rate Calculation:	\$39,262,361	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.5076	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,343,167	\$41,343,167
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	\$9,747.00	
Number of Homestead/Farmstead Properties	5684	5684
Median Assessed Value of Homestead Properties		\$123,220

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,166,420
Amount of Tax Relief for Homestead Exclusions	<u>\$1,337,443</u>
Total Approx. Tax Revenue:	\$38,503,863
Approx. Tax Levy for Tax Rate Calculation:	\$39,262,361

	York	Total
<hr/>		
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,337,443	Lowering RE Tax Rate \$0 \$1,337,443
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,337,443

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>						
York	1,620,817,582	24.2238	39,262,361				98.00000%		
<b>Totals:</b>				<b>1,620,817,582</b>	<b>39,262,361</b>	-	1,337,443	=	37,924,918 X 98.00000% = 37,166,420
				<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			0.500%	0.000%		620,000,000		3,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		150,000,000		750,000
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>770,000,000</b>		<b>3,850,000</b>
<b>Total Act 511, Current Taxes</b>									<b>3,850,000</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>1,654,817,582</b>	<b>X</b>	<b>12</b>		<b>19,857,811</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>									
	York	24.2238	24.2238	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,870,925
1200 Special Programs - Elementary / Secondary	12,611,404
1300 Vocational Education	3,330,102
1400 Other Instructional Programs - Elementary / Secondary	1,698,715
<b>Total Instruction</b>	<b>\$45,511,146</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,794,079
2200 Support Services - Instructional Staff	1,661,085
2300 Support Services - Administration	3,735,371
2400 Support Services - Pupil Health	1,043,293
2500 Support Services - Business	639,052
2600 Operation and Maintenance of Plant Services	4,818,280
2700 Student Transportation Services	2,922,429
2800 Support Services - Central	2,878,583
2900 Other Support Services	75,750
<b>Total Support Services</b>	<b>\$21,567,922</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,228,122
3300 Community Services	3,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,231,622</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,001,986
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,126,986</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,437,676</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	14,500,973
200 Personnel Services - Employee Benefits	8,823,528
300 Purchased Professional and Technical Services	376,085
400 Purchased Property Services	30,294
500 Other Purchased Services	3,389,542
600 Supplies	708,557
700 Property	29,779
800 Other Objects	12,167
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,870,925</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,022,211
200 Personnel Services - Employee Benefits	2,750,802
300 Purchased Professional and Technical Services	2,898,155
500 Other Purchased Services	2,849,536
600 Supplies	90,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,611,404</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,139,846
200 Personnel Services - Employee Benefits	677,064
400 Purchased Property Services	1,525
500 Other Purchased Services	1,440,525
600 Supplies	71,142
<b>Total Vocational Education</b>	<b>\$3,330,102</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,167
300 Purchased Professional and Technical Services	1,136,748
500 Other Purchased Services	547,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$1,698,715</b>
<b>Total Instruction</b>	<b>\$45,511,146</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,296,506
200 Personnel Services - Employee Benefits	1,441,743
300 Purchased Professional and Technical Services	28,950
500 Other Purchased Services	5,089
600 Supplies	12,385
700 Property	300
800 Other Objects	9,106
<b>Total Support Services - Students</b>	<b>\$3,794,079</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	764,480

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	741,428
300	Purchased Professional and Technical Services	117,000
400	Purchased Property Services	368
500	Other Purchased Services	6,150
600	Supplies	31,082
800	Other Objects	577
<b>Total Support Services - Instructional Staff</b>		<b>\$1,661,085</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	1,918,132
200	Personnel Services - Employee Benefits	1,164,196
300	Purchased Professional and Technical Services	278,000
400	Purchased Property Services	96,000
500	Other Purchased Services	171,250
600	Supplies	65,934
800	Other Objects	41,859
<b>Total Support Services - Administration</b>		<b>\$3,735,371</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	371,898
200	Personnel Services - Employee Benefits	251,655
300	Purchased Professional and Technical Services	409,250
400	Purchased Property Services	600
500	Other Purchased Services	200
600	Supplies	8,800
700	Property	500
800	Other Objects	390
<b>Total Support Services - Pupil Health</b>		<b>\$1,043,293</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	356,386
200	Personnel Services - Employee Benefits	246,066
300	Purchased Professional and Technical Services	25,000
400	Purchased Property Services	100
500	Other Purchased Services	3,000
600	Supplies	4,500
700	Property	1,000
800	Other Objects	3,000
<b>Total Support Services - Business</b>		<b>\$639,052</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	1,296,496
200	Personnel Services - Employee Benefits	873,974
300	Purchased Professional and Technical Services	480,200
400	Purchased Property Services	1,020,650
500	Other Purchased Services	158,500
600	Supplies	925,960
700	Property	45,000
800	Other Objects	17,500

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,818,280</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	51,044
200 Personnel Services - Employee Benefits	31,280
500 Other Purchased Services	2,702,105
600 Supplies	138,000
<b>Total Student Transportation Services</b>	<b>\$2,922,429</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	964,702
200 Personnel Services - Employee Benefits	810,484
300 Purchased Professional and Technical Services	694,242
500 Other Purchased Services	19,200
600 Supplies	86,570
700 Property	300,500
800 Other Objects	2,885
<b>Total Support Services - Central</b>	<b>\$2,878,583</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	75,000
700 Property	750
<b>Total Other Support Services</b>	<b>\$75,750</b>
<b>Total   Support Services</b>	<b>\$21,567,922</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	597,180
200 Personnel Services - Employee Benefits	285,412
300 Purchased Professional and Technical Services	68,029
400 Purchased Property Services	7,952
500 Other Purchased Services	108,154
600 Supplies	128,686
700 Property	4,584
800 Other Objects	28,125
<b>Total Student Activities</b>	<b>\$1,228,122</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	3,500
<b>Total Community Services</b>	<b>\$3,500</b>
<b>Total   Operation of Non-Instructional Services</b>	<b>\$1,231,622</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,361,986
900 Other Uses of Funds	3,640,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,001,986</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	125,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$5,126,986
TOTAL EXPENDITURES	\$73,437,676

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	19,000,000	16,000,000
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	4,444,000	4,370,000
Other Capital Projects Fund	520	630
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	1,100,000
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	\$24,544,520	\$21,470,630

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	\$24,544,520	\$21,470,630

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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	40,510,000	36,870,000
0520 Extended-Term Financing Agreements Payable	320,928	240,696
0530 Lease and Other Right To Use Obligations	1,273,375	1,078,875
0540 Accumulated Compensated Absences	1,100,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$51,204,303</b>	<b>\$47,689,571</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>		

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<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	21,000	21,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$21,000</b>	<b>\$21,000</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>\$51,225,303</b>	<b>\$47,710,571</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	\$51,225,303	\$47,710,571

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,992,673
0840 Assigned Fund Balance	2,475,895
0850 Unassigned Fund Balance	2,086,443
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,555,011
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,680,011