

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Williams Valley SD	County : Schuylkill	AUN Number : 129548803
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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 May 25, 2023
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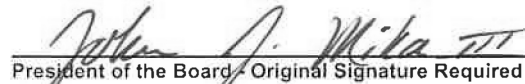
DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2023



President of the Board - Original Signature Required06/27/2023

Date

Secretary of the Board - Original Signature Required06/27/2023

Date

Chief School Administrator - Original Signature Required6/28/23

Date

Kayla Perez

(717)647-2167

Extn :1223

Contact Person

Telephone

Extension

kperez@wvschools.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Williams Valley SD	COUNTY : Schuylkill	AUN : 129548803
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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	\$17092822
Ending Unassigned Fund Balance	\$-102000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-0.59%

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 5/25/23
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DUE DATE: AUGUST 15, 2023

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$80,000.00 . Provide a justification.	Tuition reimbursement
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$80,000.00	Tuition reimbursement
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	This is offset by 0810 and 0820

<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	76,711	
0820 Restricted Fund Balance	39,945	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(100,000)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$100,000)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,482,708	
7000 Revenue from State Sources	12,037,107	
8000 Revenue from Federal Sources	571,007	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,090,822</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,990,822</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,549,917
6113 Public Utility Realty Taxes	4,098
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	1,133,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	460,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	49,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	191,693
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$4,482,708
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,269,757
7112 Basic Education Funding-Social Security	384,000
7160 Tuition for Orphans Subsidy	20,000
7240 Driver Education - Student	1,200
7271 Special Education funds for School-Aged Pupils	1,133,204
7311 Pupil Transportation Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	421,582
7505 Ready to Learn Block Grant	228,949
7820 State Share of Retirement Contributions	960,415
REVENUE FROM STATE SOURCES	\$12,037,107
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	310,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	36,741
8517 Title IV - 21st Century Schools	24,266
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	200,000
REVENUE FROM FEDERAL SOURCES	\$571,007
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,090,822

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$2,550,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,582</u>		
Total Approx. Tax Revenue:	\$2,971,582		
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,709		

	Dauphin	Schuylkill	Total
2022-23 Data			
a. Assessed Value	\$96,381,100	\$41,619,955	\$138,001,055
b. Real Estate Mills	18.2382	36.4275	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$135,352,608	\$116,498,200	\$251,850,808
d. Assessed Value	\$96,672,500	\$41,887,710	\$138,560,210
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,757,818	\$1,516,111	\$3,273,929
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	53.74317%	46.25683%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$1,759,513	\$1,514,416	\$3,273,929
(f Total * g)			
i. Base Mills Subject to Index	18.2557	36.4275	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	83.50000%	83.25000%	83.38436%
k. Tax Levy Needed	\$1,870,106	\$1,609,603	\$3,479,709
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	19.3440	38.4260	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,870,033	\$1,609,577	\$3,479,610
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,058,028
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,549,917
(n * Est. Pct. Collection)			

Act 1 Index (current):	6.2%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$2,550,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,582</u>		
Total Approx. Tax Revenue:	\$2,971,582		
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,709		

	Dauphin	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	19.3875	38.6860	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,874,238	\$1,620,468	\$3,494,706
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$10,453.00	\$5,262.00	
Number of Homestead/Farmstead Properties	1096	989	2085
Median Assessed Value of Homestead Properties			\$33,355

Act 1 Index (current): 6.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$2,550,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,582</u>		
Total Approx. Tax Revenue:	\$2,971,582		
Approx. Tax Levy for Tax Rate Calculation:	\$3,479,709		
	Dauphin	Schuylkill	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$421,582	Lowering RE Tax Rate	\$0	\$421,582
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$421,582

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>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>				<u>Percent Collected</u>		
Dauphin	96,672,500	19.3440	1,870,033				83.50000%		
Schuylkill	41,887,710	38.4260	1,609,577				83.25000%		
Totals:	138,560,210		3,479,610	-	421,582	=	3,058,028	X	83.38436% = 2,549,917
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					17,500
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			\$5.00	\$0.00	17,500	17,500		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	4,500	4,500		
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						22,000	22,000		
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			1.000%	0.000%	715,000	715,000		
6152	Current Act 511 Occupation Taxes			205.0000	0.000	358,000	358,000		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	60,000	60,000		
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						1,133,000	1,133,000		
Total Act 511, Current Taxes							1,155,000		
Act 511 Tax Limit -->				251,850,808	X	12	3,022,210		
				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>									
	Dauphin	18.2557	19.3440	5.97%	Yes	6.2%				
	Schuylkill	36.4275	38.4260	5.49%	Yes	6.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.2%				
6152	Current Act 511 Occupation Taxes	205.0000	205.0000	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.2%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		6,727,538
1200 Special Programs - Elementary / Secondary		3,850,988
1300 Vocational Education		759,905
1400 Other Instructional Programs - Elementary / Secondary		300
1700 Higher Education Programs for Secondary Students		32,226
Total Instruction		\$11,370,957
2000 Support Services		
2100 Support Services - Students		518,691
2200 Support Services - Instructional Staff		84,600
2300 Support Services - Administration		1,164,381
2400 Support Services - Pupil Health		215,839
2500 Support Services - Business		334,913
2600 Operation and Maintenance of Plant Services		1,153,183
2700 Student Transportation Services		1,050,000
2800 Support Services - Central		376,882
Total Support Services		\$4,898,489
3000 Operation of Non-Instructional Services		
3200 Student Activities		516,821
Total Operation of Non-Instructional Services		\$516,821
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		306,555
Total Other Expenditures and Financing Uses		\$306,555
Total Estimated Expenditures and Other Financing Uses		\$17,092,822

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,167,929
200 Personnel Services - Employee Benefits	2,313,259
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	500
500 Other Purchased Services	1,121,000
600 Supplies	113,550
700 Property	6,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$6,727,538
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	910,619
200 Personnel Services - Employee Benefits	601,813
300 Purchased Professional and Technical Services	626,500
500 Other Purchased Services	1,696,356
600 Supplies	15,100
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$3,850,988
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	232,900
200 Personnel Services - Employee Benefits	183,753
400 Purchased Property Services	500
500 Other Purchased Services	333,252
600 Supplies	9,000
700 Property	500
Total Vocational Education	\$759,905
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$300
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	32,226
Total Higher Education Programs for Secondary Students	\$32,226
Total Instruction	\$11,370,957
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	309,519
200 Personnel Services - Employee Benefits	203,872
400 Purchased Property Services	800
500 Other Purchased Services	200
600 Supplies	4,150
800 Other Objects	150
Total Support Services - Students	\$518,691

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	80,000
500 Other Purchased Services	750
600 Supplies	3,500
800 Other Objects	350
Total Support Services - Instructional Staff	\$84,600
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	486,225
200 Personnel Services - Employee Benefits	383,210
300 Purchased Professional and Technical Services	136,400
400 Purchased Property Services	28,296
500 Other Purchased Services	98,700
600 Supplies	18,800
800 Other Objects	12,750
Total Support Services - Administration	\$1,164,381
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	107,000
200 Personnel Services - Employee Benefits	94,539
300 Purchased Professional and Technical Services	9,800
600 Supplies	4,500
Total Support Services - Pupil Health	\$215,839
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	185,210
200 Personnel Services - Employee Benefits	134,903
500 Other Purchased Services	500
600 Supplies	14,000
800 Other Objects	300
Total Support Services - Business	\$334,913
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	388,274
200 Personnel Services - Employee Benefits	331,417
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	188,492
600 Supplies	224,500
700 Property	12,500
Total Operation and Maintenance of Plant Services	\$1,153,183
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,045,000
Total Student Transportation Services	\$1,050,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	101,370
200 Personnel Services - Employee Benefits	88,512
300 Purchased Professional and Technical Services	5,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	37,000
600 Supplies	75,000
700 Property	70,000
Total Support Services - Central	\$376,882
Total Support Services	\$4,898,489
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	197,522
200 Personnel Services - Employee Benefits	86,814
300 Purchased Professional and Technical Services	106,990
400 Purchased Property Services	17,000
500 Other Purchased Services	50,000
600 Supplies	31,795
700 Property	9,500
800 Other Objects	17,200
Total Student Activities	\$516,821
Total Operation of Non-Instructional Services	\$516,821
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	18,868
900 Other Uses of Funds	287,687
Total Debt Service / Other Expenditures and Financing Uses	\$306,555
Total Other Expenditures and Financing Uses	\$306,555
TOTAL EXPENDITURES	\$17,092,822

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	25,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	40,000	38,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	175,000	178,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	135,000	75,000
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	\$375,000	\$491,000

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$375,000	\$491,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

LEA : 129548803 Williams Valley SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,847,724	4,552,806
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	\$4,847,724	\$4,552,806
TOTAL INDEBTEDNESS	\$4,847,724	\$4,552,806

Account Description	Amounts
0810 Nonspendable Fund Balance	76,711
0820 Restricted Fund Balance	39,945
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(102,000)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$102,000)

5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,656