

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Christine Schlosman

Contact Person

schchr@wilsonsd.org

Email Address

6/19/23

Date

6/19/23

Date

6/20/23

Date

(610)670-0180

Telephone

Extn :1112

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilson SD	COUNTY : Berks	AUN : 114069103
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$133000000
Ending Unassigned Fund Balance	\$7677712
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.77%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/3/2023
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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)

School District Name : Wilson SD	County : Berk	AUN Number : 114069103
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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 5-15-23
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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 of \$1MM is to provide for unknown operating contingencies.
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 Estimated Ending Unassigned Fund Balance represents funds available for any purpose within the General Fund. School Board Policy #620 states that this balance shall not be less than 3% of the subsequent year's projected budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance represents funds that are committed by School Board action for PSERS contribution rate increases and enrollment expansion.

<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	142,500	
0820 Restricted Fund Balance	187,301	
0830 Committed Fund Balance	25,077,595	
0840 Assigned Fund Balance	1,000,000	
0850 Unassigned Fund Balance	7,677,712	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$33,755,307</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	93,563,706	
7000 Revenue from State Sources	31,696,249	
8000 Revenue from Federal Sources	1,408,045	
9000 Other Financing Sources	1,132,000	
Total Estimated Revenues And Other Financing Sources		<u>\$127,800,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$161,555,307</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	75,874,987
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	1,015
6120 Current Per Capita Taxes, Section 679	122,000
6140 Current Act 511 Taxes - Flat Rate Assessments	237,000
6150 Current Act 511 Taxes - Proportional Assessments	11,159,569
6400 Delinquencies on Taxes Levied / Assessed by the LEA	924,000
6500 Earnings on Investments	2,100,000
6700 Revenues from LEA Activities	266,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,281,970
6910 Rentals	140,000
6920 Contributions and Donations from Private Sources	61,000
6940 Tuition from Patrons	463,165
6960 Services Provided Other Local Governmental Units / LEAs	91,000
6980 Revenue from Community Services Activities	79,000
6990 Refunds and Other Miscellaneous Revenue	135,200
REVENUE FROM LOCAL SOURCES	\$93,563,706
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,647,082
7112 Basic Education Funding-Social Security	2,294,108
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	3,412,062
7311 Pupil Transportation Subsidy	901,445
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,060
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	267,836
7330 Health Services (Medical, Dental, Nurse, Act 25)	118,000
7340 State Property Tax Reduction Allocation	1,733,629
7360 Safe Schools	239,157
7505 Ready to Learn Block Grant	579,495
7820 State Share of Retirement Contributions	10,388,375
REVENUE FROM STATE SOURCES	\$31,696,249
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	681,323

LEA : 114069103 Wilson SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	142,167
8516 Title III - Language Instruction for English Learners and Immigrant Students	58,103
8517 Title IV - 21st Century Schools	53,195
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	98,257
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$1,408,045
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	1,000,000
9350 Enterprise Fund Transfers	132,000
OTHER FINANCING SOURCES	\$1,132,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	127,800,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$75,874,987	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,733,687</u>	
Total Approx. Tax Revenue:	\$77,608,674	
Approx. Tax Levy for Tax Rate Calculation:	\$80,315,015	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$2,701,334,100	\$2,701,334,100
b. Real Estate Mills	28.6600	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,842,174,452	\$3,842,174,452
d. Assessed Value	\$2,723,466,100	\$2,723,466,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$77,420,235	\$77,420,235
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$77,420,235	\$77,420,235
(f Total * g)		
i. Base Mills Subject to Index	28.6600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.55600%	96.55600%
k. Tax Levy Needed	\$80,315,015	\$80,315,015
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	29.4900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$80,315,015	\$80,315,015
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$78,581,328
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$75,874,987
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$75,874,987	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,733,687</u>	
Total Approx. Tax Revenue:	\$77,608,674	
Approx. Tax Levy for Tax Rate Calculation:	\$80,315,015	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.0930	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$81,957,265	\$81,957,265
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	\$7,003.00	
Number of Homestead/Farmstead Properties	8396	8396
Median Assessed Value of Homestead Properties		\$121,600

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$75,874,987
Amount of Tax Relief for Homestead Exclusions	<u>\$1,733,687</u>
Total Approx. Tax Revenue:	\$77,608,674
Approx. Tax Levy for Tax Rate Calculation:	\$80,315,015
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,733,629	Lowering RE Tax Rate	\$0	\$1,733,629
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$58			\$58
Amount of Tax Relief from State/Local Sources				\$1,733,687

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>						
Berks	2,723,466,100	29.4900	80,315,015				96.55600%		
Totals:	2,723,466,100		80,315,015	-	1,733,687	=	78,581,328	X	96.55600% = 75,874,987
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				122,000	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		122,000	122,000	
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		115,000	115,000	
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							237,000		237,000
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			0.500%	0.000%		7,000,000	7,000,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,350,000	1,350,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0	0	
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000		2,809,569	2,809,569	
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							11,159,569		11,159,569
Total Act 511, Current Taxes									11,396,569
Act 511 Tax Limit -->					3,842,174,452	X	12		46,106,093
					Market Value		Mills		(511 Limit)

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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>									
	Berks	28.6600	29.4900	2.90%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,465,631
1200 Special Programs - Elementary / Secondary	20,898,404
1300 Vocational Education	2,910,711
1400 Other Instructional Programs - Elementary / Secondary	581,990
1500 Nonpublic School Programs	12,622
Total Instruction	\$78,869,358
2000 Support Services	
2100 Support Services - Students	5,388,589
2200 Support Services - Instructional Staff	6,492,445
2300 Support Services - Administration	6,864,081
2400 Support Services - Pupil Health	1,718,780
2500 Support Services - Business	1,475,121
2600 Operation and Maintenance of Plant Services	8,694,015
2700 Student Transportation Services	4,206,534
2800 Support Services - Central	1,372,216
2900 Other Support Services	212,700
Total Support Services	\$36,424,481
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,070,509
3300 Community Services	254,287
Total Operation of Non-Instructional Services	\$3,324,796
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	951,365
5200 Interfund Transfers - Out	12,430,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$14,381,365
Total Estimated Expenditures and Other Financing Uses	\$133,000,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,426,953
200 Personnel Services - Employee Benefits	19,501,141
300 Purchased Professional and Technical Services	421,880
400 Purchased Property Services	215,927
500 Other Purchased Services	949,421
600 Supplies	939,779
700 Property	969,000
800 Other Objects	41,530
Total Regular Programs - Elementary / Secondary	\$54,465,631
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,288,723
200 Personnel Services - Employee Benefits	6,093,721
300 Purchased Professional and Technical Services	1,300,400
400 Purchased Property Services	11,100
500 Other Purchased Services	3,022,560
600 Supplies	175,800
700 Property	5,000
800 Other Objects	1,100
Total Special Programs - Elementary / Secondary	\$20,898,404
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,108,961
200 Personnel Services - Employee Benefits	692,901
400 Purchased Property Services	3,500
500 Other Purchased Services	1,059,300
600 Supplies	45,200
800 Other Objects	849
Total Vocational Education	\$2,910,711
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	167,193
200 Personnel Services - Employee Benefits	85,067
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,000
500 Other Purchased Services	320,730
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$581,990
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,622
Total Nonpublic School Programs	\$12,622
Total Instruction	\$78,869,358
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,980,463

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,901,722
300	Purchased Professional and Technical Services	424,904
400	Purchased Property Services	2,700
500	Other Purchased Services	1,550
600	Supplies	69,250
800	Other Objects	8,000
Total Support Services - Students		\$5,388,589
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	3,092,734
200	Personnel Services - Employee Benefits	2,323,716
300	Purchased Professional and Technical Services	151,256
400	Purchased Property Services	235,878
500	Other Purchased Services	144,757
600	Supplies	472,179
700	Property	60,000
800	Other Objects	11,925
Total Support Services - Instructional Staff		\$6,492,445
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,570,629
200	Personnel Services - Employee Benefits	2,405,052
300	Purchased Professional and Technical Services	672,125
400	Purchased Property Services	12,480
500	Other Purchased Services	52,530
600	Supplies	111,165
700	Property	200
800	Other Objects	39,900
Total Support Services - Administration		\$6,864,081
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	1,023,669
200	Personnel Services - Employee Benefits	623,711
300	Purchased Professional and Technical Services	30,100
500	Other Purchased Services	600
600	Supplies	40,100
800	Other Objects	600
Total Support Services - Pupil Health		\$1,718,780
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	832,482
200	Personnel Services - Employee Benefits	609,129
300	Purchased Professional and Technical Services	8,300
400	Purchased Property Services	6,210
500	Other Purchased Services	2,000
600	Supplies	8,300
800	Other Objects	8,700
Total Support Services - Business		\$1,475,121
2600 <u>Operation and Maintenance of Plant Services</u>		

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,039,415
200 Personnel Services - Employee Benefits	2,551,249
300 Purchased Professional and Technical Services	239,616
400 Purchased Property Services	770,370
500 Other Purchased Services	283,640
600 Supplies	1,763,535
700 Property	30,225
800 Other Objects	15,965
Total Operation and Maintenance of Plant Services	\$8,694,015
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,303,246
200 Personnel Services - Employee Benefits	1,118,083
300 Purchased Professional and Technical Services	48,695
400 Purchased Property Services	80,260
500 Other Purchased Services	240,200
600 Supplies	372,550
700 Property	33,000
800 Other Objects	10,500
Total Student Transportation Services	\$4,206,534
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	441,683
200 Personnel Services - Employee Benefits	342,944
300 Purchased Professional and Technical Services	350,264
400 Purchased Property Services	2,150
500 Other Purchased Services	153,025
600 Supplies	77,750
800 Other Objects	4,400
Total Support Services - Central	\$1,372,216
2900 <u>Other Support Services</u>	
400 Purchased Property Services	5,700
500 Other Purchased Services	207,000
Total Other Support Services	\$212,700
Total Support Services	\$36,424,481
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,600,490
200 Personnel Services - Employee Benefits	840,084
300 Purchased Professional and Technical Services	97,120
400 Purchased Property Services	29,670
500 Other Purchased Services	44,100
600 Supplies	392,045
800 Other Objects	67,000
Total Student Activities	\$3,070,509
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	176,069
200 Personnel Services - Employee Benefits	58,768
300 Purchased Professional and Technical Services	2,200
400 Purchased Property Services	10,500
600 Supplies	6,750
Total Community Services	\$254,287
Total Operation of Non-Instructional Services	\$3,324,796
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	178,365
900 Other Uses of Funds	773,000
Total Debt Service / Other Expenditures and Financing Uses	\$951,365
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,430,000
Total Interfund Transfers - Out	\$12,430,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$14,381,365
TOTAL EXPENDITURES	\$133,000,000

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	47,883,000	43,683,000
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	11,900,000	11,400,000
Other Capital Projects Fund	43,500,000	29,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,257,800	1,357,800
Child Care Operations Fund	1,406,000	1,535,200
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	7,541	
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	311,000	286,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$106,265,341	\$87,262,000

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	\$106,265,341	\$87,262,000

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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	84,355,000	76,065,000
0520 Extended-Term Financing Agreements Payable	1,000,000	1,500,000
0530 Lease and Other Right To Use Obligations	30,000	25,000
0540 Accumulated Compensated Absences	1,344,000	1,444,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,329,000	22,529,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$108,058,000	\$101,563,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	2,800	1,900
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	300,000	305,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$302,800	\$306,900
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	3,000	2,000
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	320,000	322,500
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund	\$323,000	\$324,500
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	\$108,683,800	\$102,194,400

LEA : 114069103 Wilson SD

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	21,300,000	22,300,000
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	25,000	35,000
Other Capital Projects Fund	50,000	200,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	260,000
Child Care Operations Fund	34,000	40,000
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	\$21,659,000	\$22,835,000
TOTAL INDEBTEDNESS	\$130,342,800	\$125,029,400

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Account Description	Amounts
0810 Nonspendable Fund Balance	142,500
0820 Restricted Fund Balance	187,301
0830 Committed Fund Balance	20,877,595
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,677,712
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,555,307
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,885,108