

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-30-2023



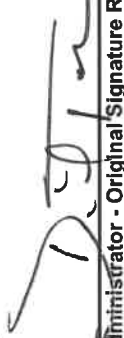
President of the Board - Original Signature Required

6/30/2023
Date



Secretary of the Board - Original Signature Required

6/30/2023
Date



Chief School Administrator - Original Signature Required

6/30/2023
Date

Tom Witiak

Contact Person

(570)288-6551

Telephone

Extn : 10205

Extension

twitiak@wwsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Valley West SD	COUNTY : Luzerne	AUN : 118409302
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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	\$105457187
Ending Unassigned Fund Balance	\$5460253
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.17%

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 6/30/2023
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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 : Wyoming Valley West SD	County : Luzerne	AUN Number : 118409302
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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 6-30-2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Ending Unassigned Fund Balance is within allowable limits.

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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,460,251	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,460,251</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	40,263,045	
7000 Revenue from State Sources	43,478,139	
8000 Revenue from Federal Sources	21,716,005	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$105,457,189</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$110,917,440</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,178,852
6113 Public Utility Realty Taxes	36,500
6114 Payments in Lieu of Current Taxes - State / Local	63,000
6120 Current Per Capita Taxes, Section 679	51,000
6140 Current Act 511 Taxes - Flat Rate Assessments	111,000
6150 Current Act 511 Taxes - Proportional Assessments	6,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,580,000
6500 Earnings on Investments	75,550
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	784,143
6910 Rentals	25,000
6940 Tuition from Patrons	20,000
6970 Services Provided Other Funds	150,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	\$40,263,045
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	24,437,924
7112 Basic Education Funding-Social Security	1,830,356
7160 Tuition for Orphans Subsidy	107,500
7271 Special Education funds for School-Aged Pupils	4,631,558
7311 Pupil Transportation Subsidy	896,609
7312 Nonpublic and Charter School Pupil Transportation Subsidy	138,985
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	331,128
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,973,303
7505 Ready to Learn Block Grant	893,171
7509 Supplemental Equipment Grants	135,681
7521 Continuity of Education and Equity Grants	10,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,500
7820 State Share of Retirement Contributions	7,989,424
REVENUE FROM STATE SOURCES	\$43,478,139
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	3,364,434
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	354,924

LEA : 118409302 Wyoming Valley West SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	20,852
8517 Title IV - 21st Century Schools	217,887
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	890,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	4,100,033
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,507,875
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$21,716,005
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	105,457,189

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,178,852	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,973,303</u>	
Total Approx. Tax Revenue:	\$32,152,155	
Approx. Tax Levy for Tax Rate Calculation:	\$35,505,361	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$1,922,378,500	\$1,922,378,500
b. Real Estate Mills	18.0300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,692,211,542	\$1,692,211,542
d. Assessed Value	\$1,921,213,000	\$1,921,213,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$34,660,484	\$34,660,484
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$34,660,484	\$34,660,484
(f Total * g)		
i. Base Mills Subject to Index	18.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$35,505,361	\$35,505,361
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.4807	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,505,361	\$35,505,361
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,532,058
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,178,852
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,178,852	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,973,303</u>	
Total Approx. Tax Revenue:	\$32,152,155	
Approx. Tax Levy for Tax Rate Calculation:	\$35,505,361	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.0937	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,683,065	\$36,683,065
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	\$11,968.00	
Number of Homestead/Farmstead Properties	8922	8922
Median Assessed Value of Homestead Properties		\$93,350

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,178,852
Amount of Tax Relief for Homestead Exclusions	<u>\$1,973,303</u>
Total Approx. Tax Revenue:	\$32,152,155
Approx. Tax Levy for Tax Rate Calculation:	\$35,505,361
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,973,303	Lowering RE Tax Rate	\$0	\$1,973,303
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,973,303

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 118409302 Wyoming Valley West SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Luzerne	1,921,213,000	18.4807	35,505,361			90.00000%	
Totals:	1,921,213,000		35,505,361	- 1,973,303	= 33,532,058	X 90.00000%	= 30,178,852
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	51,000		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	51,000	51,000
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	60,000	60,000
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						111,000	111,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,325,000	4,325,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	625,000	625,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.0300	0.000	800,000	800,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0900	0.000	400,000	400,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						6,150,000	6,150,000
Total Act 511, Current Taxes							6,261,000
Act 511 Tax Limit -->				1,692,211,542	X	12	20,306,539
				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	Current Real Estate Taxes									
	Luzerne	18.0300	18.4807	2.50%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6155	Current Act 511 Business Privilege Taxes	0.0300	0.0300	0.00%	Yes	5.9%				
6157	Current Act 511 Mercantile Taxes	0.0900	0.0900	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,958,792
1200 Special Programs - Elementary / Secondary	17,453,883
1300 Vocational Education	4,389,346
1400 Other Instructional Programs - Elementary / Secondary	64,403
1500 Nonpublic School Programs	21,135
Total Instruction	\$62,887,559
2000 Support Services	
2100 Support Services - Students	2,746,853
2200 Support Services - Instructional Staff	2,138,980
2300 Support Services - Administration	2,825,231
2400 Support Services - Pupil Health	1,072,810
2500 Support Services - Business	489,205
2600 Operation and Maintenance of Plant Services	6,546,737
2700 Student Transportation Services	3,527,830
2800 Support Services - Central	412,134
2900 Other Support Services	65,000
Total Support Services	\$19,824,780
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,028,032
3300 Community Services	241,144
Total Operation of Non-Instructional Services	\$1,269,176
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	17,066,701
Total Facilities Acquisition, Construction and Improvement Services	\$17,066,701
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	307,500
5200 Interfund Transfers - Out	4,101,471
Total Other Expenditures and Financing Uses	\$4,408,971
Total Estimated Expenditures and Other Financing Uses	\$105,457,187

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,747,819
200 Personnel Services - Employee Benefits	14,689,224
300 Purchased Professional and Technical Services	102,500
400 Purchased Property Services	6,725
500 Other Purchased Services	2,584,000
600 Supplies	826,710
800 Other Objects	1,814
Total Regular Programs - Elementary / Secondary	\$40,958,792
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,764,109
200 Personnel Services - Employee Benefits	3,444,220
300 Purchased Professional and Technical Services	3,425,000
500 Other Purchased Services	4,751,600
600 Supplies	68,954
Total Special Programs - Elementary / Secondary	\$17,453,883
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	561,414
200 Personnel Services - Employee Benefits	379,091
400 Purchased Property Services	736
500 Other Purchased Services	3,436,213
600 Supplies	11,892
Total Vocational Education	\$4,389,346
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,000
200 Personnel Services - Employee Benefits	12,403
500 Other Purchased Services	23,000
Total Other Instructional Programs - Elementary / Secondary	\$64,403
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	14,965
200 Personnel Services - Employee Benefits	6,170
Total Nonpublic School Programs	\$21,135
Total Instruction	\$62,887,559
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,584,751
200 Personnel Services - Employee Benefits	1,135,568
500 Other Purchased Services	5,600
600 Supplies	20,934
Total Support Services - Students	\$2,746,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	963,302

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	541,480
300	Purchased Professional and Technical Services	136,970
500	Other Purchased Services	20,200
600	Supplies	475,928
800	Other Objects	1,100
Total Support Services - Instructional Staff		\$2,138,980
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,120,495
200	Personnel Services - Employee Benefits	790,535
300	Purchased Professional and Technical Services	304,040
400	Purchased Property Services	137,355
500	Other Purchased Services	47,805
600	Supplies	50,274
700	Property	6,611
800	Other Objects	368,116
Total Support Services - Administration		\$2,825,231
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	646,151
200	Personnel Services - Employee Benefits	371,613
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	8,563
600	Supplies	32,483
Total Support Services - Pupil Health		\$1,072,810
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	271,662
200	Personnel Services - Employee Benefits	203,393
400	Purchased Property Services	500
500	Other Purchased Services	2,375
600	Supplies	10,875
800	Other Objects	400
Total Support Services - Business		\$489,205
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,836,001
200	Personnel Services - Employee Benefits	1,414,831
300	Purchased Professional and Technical Services	630,889
400	Purchased Property Services	1,123,648
500	Other Purchased Services	490,190
600	Supplies	738,976
700	Property	311,702
800	Other Objects	500
Total Operation and Maintenance of Plant Services		\$6,546,737
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	144,308
200	Personnel Services - Employee Benefits	125,517
300	Purchased Professional and Technical Services	4,700

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	100
500 Other Purchased Services	3,243,973
600 Supplies	9,032
800 Other Objects	200
Total Student Transportation Services	\$3,527,830
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	255,638
200 Personnel Services - Employee Benefits	112,943
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	12,650
600 Supplies	30,703
Total Support Services - Central	\$412,134
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$19,824,780
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	384,764
200 Personnel Services - Employee Benefits	175,202
300 Purchased Professional and Technical Services	116,000
400 Purchased Property Services	38,628
500 Other Purchased Services	171,226
600 Supplies	97,352
700 Property	28,100
800 Other Objects	16,760
Total Student Activities	\$1,028,032
3300 <u>Community Services</u>	
500 Other Purchased Services	117,500
800 Other Objects	123,644
Total Community Services	\$241,144
Total Operation of Non-Instructional Services	\$1,269,176
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	17,066,701
Total Facilities Acquisition, Construction and Improvement Services	\$17,066,701
Total Facilities Acquisition, Construction and Improvement Services	\$17,066,701
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	127,500
900 Other Uses of Funds	180,000
Total Debt Service / Other Expenditures and Financing Uses	\$307,500

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<u>Description</u>		<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		4,101,471
Total Interfund Transfers - Out		\$4,101,471
Total Other Expenditures and Financing Uses		\$4,408,971
TOTAL EXPENDITURES		\$105,457,187

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,460,251	5,460,251
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	60,000	60,000
Capital Reserve Fund - § 690, §1850	340,000	340,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	600,000	600,000
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	\$6,460,251	\$6,460,251

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	2,400,000	2,400,000
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	\$2,400,000	\$2,400,000
TOTAL CASH AND INVESTMENTS	\$8,860,251	\$8,860,251

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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	38,928,411	35,761,979
0520 Extended-Term Financing Agreements Payable	2,000,000	2,000,000
0530 Lease and Other Right To Use Obligations	242,068	141,651
0540 Accumulated Compensated Absences	1,750,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,320,479	\$41,053,630
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	\$44,320,479	\$41,053,630

<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	\$44,320,479	\$41,053,630

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,460,253
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,460,253
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,460,253