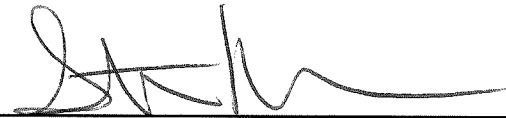


# FINAL GENERAL FUND BUDGET

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

6/19/23

\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6/19/23

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/20/23

\_\_\_\_\_  
Date

Christine Schlosman

\_\_\_\_\_  
Contact Person

(610)670-0180

Extn :1112

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

schchr@wilsonsd.org

\_\_\_\_\_  
Email Address

# 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       No

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       No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/3/2023
---	------------------

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)

<b>School District Name :</b> Wilson SD	<b>County :</b> Berks	<b>AUN Number :</b> 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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-15-23
---	------------------------

**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.	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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$33,755,307</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$127,800,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$161,555,307</u></b>

Amount

**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
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	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,408,045</b>
<b>OTHER FINANCING SOURCES</b>	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	1,000,000
9350 Enterprise Fund Transfers	132,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,132,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>127,800,000</b>

Act 1 Index (current): 5.0%

Calculation Method:

Rate

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

Berks

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$2,701,334,100	\$2,701,334,100
b. Real Estate Mills	28.6600	
<b>I. 2023-24 Data</b>		
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
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$77,420,235	\$77,420,235
(a * b)		
<b>2023-24 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.55600%	96.55600%
k. Tax Levy Needed	\$80,315,015	\$80,315,015
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>29.4900</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$80,315,015	\$80,315,015
(l / 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)		



AUN: 114069103 Wilson SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 5.0%

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

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<b>Index Maximums</b>		
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
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,003.00	
Number of Homestead/Farmstead Properties	8396	8396
Median Assessed Value of Homestead Properties		\$121,600

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Act 1 Index (current): 5.0%

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

<b>Berks</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,733,687</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	2,723,466,100	29.4900	80,315,015			96.55600%	
<b>Totals:</b>	<b>2,723,466,100</b>		<b>80,315,015</b>	- 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>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	122,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	115,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>237,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,350,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	2,809,569
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>11,159,569</b>
<b>Total Act 511, Current Taxes</b>			<b>11,396,569</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,842,174,452</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate			2022-23 (Rebalanced)	2023-24	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Berks	28.6600	29.4900	2.90%	Yes	5.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%			
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%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$78,869,358</b>
<b>2000 Support Services</b>	
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
<b>Total Support Services</b>	<b>\$36,424,481</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,070,509
3300 Community Services	254,287
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,324,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	951,365
5200 Interfund Transfers - Out	12,430,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,381,365</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$133,000,000</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$54,465,631</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$20,898,404</b>
<b>1300 <u>Vocational Education</u></b>	
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
<b>Total Vocational Education</b>	<b>\$2,910,711</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
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
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$581,990</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	12,622
<b>Total Nonpublic School Programs</b>	<b>\$12,622</b>
<b>Total Instruction</b>	<b>\$78,869,358</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,980,463

2023-2024 Final General Fund Budget

LEA : 114069103 Wilson SD

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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
<b>Total Support Services - Students</b>	<b>\$5,388,589</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$6,492,445</b>
<b>2300 <u>Support Services - Administration</u></b>	
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
<b>Total Support Services - Administration</b>	<b>\$6,864,081</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,718,780</b>
<b>2500 <u>Support Services - Business</u></b>	
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
<b>Total Support Services - Business</b>	<b>\$1,475,121</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	

2023-2024 Final General Fund Budget

LEA : 114069103 Wilson SD

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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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,694,015</b>
<b>2700 <u>Student Transportation Services</u></b>	
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
<b>Total Student Transportation Services</b>	<b>\$4,206,534</b>
<b>2800 <u>Support Services - Central</u></b>	
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
<b>Total Support Services - Central</b>	<b>\$1,372,216</b>
<b>2900 <u>Other Support Services</u></b>	
400 Purchased Property Services	5,700
500 Other Purchased Services	207,000
<b>Total Other Support Services</b>	<b>\$212,700</b>
<b>Total Support Services</b>	<b>\$36,424,481</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$3,070,509</b>
<b>3300 <u>Community Services</u></b>	



<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
<b>Total Community Services</b>	<b>\$254,287</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,324,796</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	178,365
900 Other Uses of Funds	773,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$951,365</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	12,430,000
<b>Total Interfund Transfers - Out</b>	<b>\$12,430,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,381,365</b>
<b>TOTAL EXPENDITURES</b>	<b>\$133,000,000</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$106,265,341</b>	<b>\$87,262,000</b>

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$106,265,341</b>	<b>\$87,262,000</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
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		
<b>Total General Fund</b>	<b>\$108,058,000</b>	<b>\$101,563,000</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$302,800</b>	<b>\$306,900</b>

**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		
<b>Total Child Care Operations Fund</b>	<b>\$323,000</b>	<b>\$324,500</b>

**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**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**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>
<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>\$108,683,800</b>	<b>\$102,194,400</b>



**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

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		

<b>Total Short-Term Payables</b>	<b>\$21,659,000</b>	<b>\$22,835,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$130,342,800</b>	<b>\$125,029,400</b>
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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
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$28,555,307</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$29,885,108</b>