


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023



President of the Board - Original Signature Required

6-19-23

Date



Secretary of the Board - Original Signature Required

6/12/23

Date



Chief School Administrator - Original Signature Required

Mark Boyer

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FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyomissing Area SD	COUNTY : Berks	AUN : 114069353
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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	\$43264659
Ending Unassigned Fund Balance	\$3180630
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.35%

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 <i>Robert Serbani</i>	DATE <i>6/12/2023</i>
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

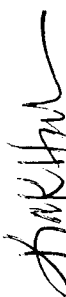
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyomissing Area SD	County : Berks	AUN Number : 114069353
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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 6-19-23
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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 reserves are set up for additional unforeseen special education costs and possible long term teacher substitutes due to enrollment increases and inflationary costs.
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.	Unassigned fund balance is set aside by the Board of Directors as the remaining fund balance that is not committed or assigned. This fund balance is set aside for future use to be spent on one time expenditures or to be moved to capital reserve.
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 is set aside by the Board of Directors for various one time purchases and to help supplement the cost increase for PSERS rate change. One time purchases include curriculum needs and fixed asset purchases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds that are set aside by the Board of Directors for the budget deficit.

<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	16,280
0820 Restricted Fund Balance	176,953
0830 Committed Fund Balance	10,673,422
0840 Assigned Fund Balance	41,539
0850 Unassigned Fund Balance	3,300,095
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,015,056</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	33,305,030
7000 Revenue from State Sources	8,791,690
8000 Revenue from Federal Sources	1,006,935
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,103,655</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$57,118,711</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,270,210
6112 Interim Real Estate Taxes	24,075
6113 Public Utility Realty Taxes	29,152
6114 Payments in Lieu of Current Taxes - State / Local	408,500
6120 Current Per Capita Taxes, Section 679	32,481
6140 Current Act 511 Taxes - Flat Rate Assessments	96,481
6150 Current Act 511 Taxes - Proportional Assessments	4,118,557
6400 Delinquencies on Taxes Levied / Assessed by the LEA	544,889
6500 Earnings on Investments	327,635
6700 Revenues from LEA Activities	52,888
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,151
6910 Rentals	3,155
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	107,856

REVENUE FROM LOCAL SOURCES \$33,305,030

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	2,647,055
7112 Basic Education Funding-Social Security	712,384
7160 Tuition for Orphans Subsidy	24,660
7271 Special Education funds for School-Aged Pupils	1,054,968
7311 Pupil Transportation Subsidy	253,676
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,345
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	19,784
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,414
7340 State Property Tax Reduction Allocation	613,627
7501 PA Accountability Grants	119,163
7505 Ready to Learn Block Grant	139,739
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	444
7820 State Share of Retirement Contributions	3,134,431

REVENUE FROM STATE SOURCES \$8,791,690

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	355,901
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	46,948

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students	11,265
8517 Title IV - 21st Century Schools	21,960
8742 Governor's Emergency Education Relief Fund (GEER)	95,238
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	252,231
8751 ARP ESSER Learning Loss	24,005
8752 ARP ESSER Summer Programs	4,801
8753 ARP ESSER Afterschool Programs	4,801
8754 ARP ESSER Homeless Children and Youth Funds	809
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	179,836
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	9,140

REVENUE FROM FEDERAL SOURCES \$1,006,935

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 43,103,655

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,270,210
Amount of Tax Relief for Homestead Exclusions	<u>\$613,627</u>
Total Approx. Tax Revenue:	\$27,883,837
Approx. Tax Levy for Tax Rate Calculation:	\$28,812,767

Berks

Total

2022-23 Data		
a. Assessed Value	\$844,542,200	\$844,542,200
b. Real Estate Mills	33.1950	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,184,663,604	\$1,184,663,604
d. Assessed Value	\$851,793,495	\$851,793,495
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$28,034,578	\$28,034,578
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$28,034,578	\$28,034,578
(f Total * g)		
i. Base Mills Subject to Index	33.1950	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70582%	96.70582%
k. Tax Levy Needed	\$28,812,767	\$28,812,767
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	33.8260	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,812,767	\$28,812,767
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,199,140
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,270,210
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,270,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$613,627</u>	
Total Approx. Tax Revenue:	\$27,883,837	
Approx. Tax Levy for Tax Rate Calculation:	\$28,812,767	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	34.5559	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,434,491	\$29,434,491
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	\$7,493.00	
Number of Homestead/Farmstead Properties	2421	2421
Median Assessed Value of Homestead Properties		\$128,600

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,270,210
Amount of Tax Relief for Homestead Exclusions	<u>\$613,627</u>
Total Approx. Tax Revenue:	\$27,883,837
Approx. Tax Levy for Tax Rate Calculation:	\$28,812,767

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$613,627	Lowering RE Tax Rate	\$0		\$613,627
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$613,627

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	851,793,495	33.8260	28,812,767			96.70582%	
Totals:	851,793,495		28,812,767	613,627 =	28,199,140 X	96.70582% =	27,270,210

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,481
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	32,481
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	64,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 96,481 96,481

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,950,000	2,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	568,557	568,557
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	600,000	600,000
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 4,118,557 4,118,557

Total Act 511, Current Taxes 4,215,038

Act 511 Tax Limit -->	1,184,663,604 X	12	14,215,963
	Market Value	Mills	(511 Limit)

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	33.1950	33.8260	1.91%	Yes	4.1%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%			
6142	Current Act 511 Occupation Taxes - Flat Rate					4.1%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%			
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,559,093
1200 Special Programs - Elementary / Secondary	7,455,310
1300 Vocational Education	428,603
1400 Other Instructional Programs - Elementary / Secondary	44,258
Total Instruction	\$25,487,264
2000 Support Services	
2100 Support Services - Students	1,652,526
2200 Support Services - Instructional Staff	963,287
2300 Support Services - Administration	2,658,307
2400 Support Services - Pupil Health	501,571
2500 Support Services - Business	754,482
2600 Operation and Maintenance of Plant Services	3,159,330
2700 Student Transportation Services	1,430,943
2800 Support Services - Central	1,329,691
2900 Other Support Services	27,500
Total Support Services	\$12,477,637
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,164,894
3300 Community Services	34,020
3400 Scholarships and Awards	750
Total Operation of Non-Instructional Services	\$1,199,664
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,475,094
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	325,000
Total Other Expenditures and Financing Uses	\$4,100,094
Total Estimated Expenditures and Other Financing Uses	\$43,264,659

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,142,987
200 Personnel Services - Employee Benefits	6,157,548
300 Purchased Professional and Technical Services	340,265
400 Purchased Property Services	8,940
500 Other Purchased Services	473,176
600 Supplies	427,912
700 Property	1,290
800 Other Objects	6,975
Total Regular Programs - Elementary / Secondary	\$17,559,093
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,216,118
200 Personnel Services - Employee Benefits	2,494,723
300 Purchased Professional and Technical Services	465,090
500 Other Purchased Services	1,240,179
600 Supplies	39,200
Total Special Programs - Elementary / Secondary	\$7,455,310
1300 <u>Vocational Education</u>	
500 Other Purchased Services	428,603
Total Vocational Education	\$428,603
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,970
200 Personnel Services - Employee Benefits	13,288
Total Other Instructional Programs - Elementary / Secondary	\$44,258
Total Instruction	\$25,487,264
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	987,534
200 Personnel Services - Employee Benefits	552,194
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	570
600 Supplies	61,668
800 Other Objects	560
Total Support Services - Students	\$1,652,526
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	391,094
200 Personnel Services - Employee Benefits	302,623
300 Purchased Professional and Technical Services	128,145
400 Purchased Property Services	3,500
500 Other Purchased Services	33,749
600 Supplies	104,176
Total Support Services - Instructional Staff	\$963,287

2023-2024 Final General Fund Budget

LEA : 114069353 Wyomissing Area SD

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,351,995
200 Personnel Services - Employee Benefits	809,352
300 Purchased Professional and Technical Services	291,675
400 Purchased Property Services	33,050
500 Other Purchased Services	21,517
600 Supplies	38,558
800 Other Objects	112,160
Total Support Services - Administration	\$2,658,307
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	284,487
200 Personnel Services - Employee Benefits	160,134
300 Purchased Professional and Technical Services	50,900
600 Supplies	5,770
800 Other Objects	280
Total Support Services - Pupil Health	\$501,571
2500 Support Services - Business	
100 Personnel Services - Salaries	415,356
200 Personnel Services - Employee Benefits	260,650
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	21,361
500 Other Purchased Services	1,750
600 Supplies	27,115
800 Other Objects	17,750
Total Support Services - Business	\$754,482
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,038,294
200 Personnel Services - Employee Benefits	854,685
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	635,323
500 Other Purchased Services	117,452
600 Supplies	328,526
700 Property	22,700
800 Other Objects	2,350
Total Operation and Maintenance of Plant Services	\$3,159,330
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	16,090
500 Other Purchased Services	1,323,116
600 Supplies	91,487
800 Other Objects	250
Total Student Transportation Services	\$1,430,943
2800 Support Services - Central	
100 Personnel Services - Salaries	406,655
200 Personnel Services - Employee Benefits	273,074
300 Purchased Professional and Technical Services	19,375

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	636
500 Other Purchased Services	237,889
600 Supplies	315,697
700 Property	75,400
800 Other Objects	965
Total Support Services - Central	\$1,329,691
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,500
Total Other Support Services	\$27,500
Total Support Services	\$12,477,637
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	531,952
200 Personnel Services - Employee Benefits	277,129
300 Purchased Professional and Technical Services	65,433
400 Purchased Property Services	16,445
500 Other Purchased Services	97,449
600 Supplies	109,291
700 Property	5,700
800 Other Objects	61,495
Total Student Activities	\$1,164,894
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	34,020
Total Community Services	\$34,020
3400 <u>Scholarships and Awards</u>	
800 Other Objects	750
Total Scholarships and Awards	\$750
Total Operation of Non-Instructional Services	\$1,199,664
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,283,150
900 Other Uses of Funds	2,191,944
Total Debt Service / Other Expenditures and Financing Uses	\$3,475,094
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	325,000
Total Budgetary Reserve	\$325,000
Total Other Expenditures and Financing Uses	\$4,100,094
TOTAL EXPENDITURES	\$43,264,659

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	14,092,010	13,927,882
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	6,587,286	1,780,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	816,425	531,998
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	53,536	52,026
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	59,078	55,829
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$21,608,335	\$16,347,735

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

TOTAL CASH AND INVESTMENTS	\$21,608,335	\$16,347,735
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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	56,344,819	53,056,469
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	63,239	44,988
0540 Accumulated Compensated Absences	450,022	485,991
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,625,677	5,729,665
0599 Other Noncurrent Liabilities		
Total General Fund	\$62,483,757	\$59,317,113
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		

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
- 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

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>
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	\$62,483,757	\$59,317,113

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$62,483,757	\$59,317,113
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Account Description	Amounts
0810 Nonspendable Fund Balance	16,280
0820 Restricted Fund Balance	176,953
0830 Committed Fund Balance	10,509,294
0840 Assigned Fund Balance	164,128
0850 Unassigned Fund Balance	3,180,630
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,854,052
5900 Budgetary Reserve	325,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,372,285