

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 05/22/2023**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tom Telesz

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Contact Person

Telephone

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkes-Barre Area SD	COUNTY : Luzerne	AUN : 118408852
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?	Yes <input type="checkbox"/>
	No <input checked="" type="checkbox"/>

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

Total Budgeted Expenditures	\$159571346
Ending Unassigned Fund Balance	\$9876000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.18%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilkes-Barre Area SD	County : Luzerne	AUN Number : 118408852
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-24-23
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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>
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$41,000.00</div> <div>Function 2700, Object 200: \$55,700.00</div>	There is only one employee in this category and their benefits are greater than their wages.
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.	Funds on hand to afford the district stability in uncertain economic times

<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	124,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,876,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,876,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	67,473,790	
7000 Revenue from State Sources	70,524,556	
8000 Revenue from Federal Sources	21,573,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$159,571,346</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$169,447,346</u>

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,843,731
6113 Public Utility Realty Taxes	65,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6140 Current Act 511 Taxes - Flat Rate Assessments	345,000
6150 Current Act 511 Taxes - Proportional Assessments	8,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,000,000
6500 Earnings on Investments	450,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	950,000
6910 Rentals	100,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	175,059
REVENUE FROM LOCAL SOURCES	\$67,473,790
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	45,014,219
7112 Basic Education Funding-Social Security	2,000,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	6,570,500
7311 Pupil Transportation Subsidy	1,075,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	145,000
7340 State Property Tax Reduction Allocation	3,636,941
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	1,157,896
7820 State Share of Retirement Contributions	10,100,000
REVENUE FROM STATE SOURCES	\$70,524,556
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,300,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	473,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	125,000
8517 Title IV - 21st Century Schools	300,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,000,000

LEA : 118408852 Wilkes-Barre Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	12,500,000
8751 ARP ESSER Learning Loss	325,000
8752 ARP ESSER Summer Programs	325,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
REVENUE FROM FEDERAL SOURCES	\$21,573,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	159,571,346

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,843,731	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,941</u>	
Total Approx. Tax Revenue:	\$55,480,672	
Approx. Tax Levy for Tax Rate Calculation:	\$60,608,074	
	Luzerne	Total

2022-23 Data		
a. Assessed Value	\$3,270,710,300	\$3,270,710,300
b. Real Estate Mills	18.4332	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,920,325,527	\$2,920,325,527
d. Assessed Value	\$3,287,984,400	\$3,287,984,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$60,289,657	\$60,289,657
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$60,289,657	\$60,289,657
(f Total * g)		
i. Base Mills Subject to Index	18.4332	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$60,608,074	\$60,608,074
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.4332	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,608,074	\$60,608,074
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,971,133
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,843,731
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,843,731	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,941</u>	
Total Approx. Tax Revenue:	\$55,480,672	
Approx. Tax Levy for Tax Rate Calculation:	\$60,608,074	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5207	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$64,183,757	\$64,183,757
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	\$17,770.00	
Number of Homestead/Farmstead Properties	11103	11103
Median Assessed Value of Homestead Properties		\$74,900

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,843,731
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,941</u>
Total Approx. Tax Revenue:	\$55,480,672
Approx. Tax Levy for Tax Rate Calculation:	\$60,608,074
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,636,941	Lowering RE Tax Rate	\$0	\$3,636,941
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,636,941

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 118408852 Wilkes-Barre Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/24/2023 10:26:57 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Luzerne	3,287,984,400	18.4332	60,608,074			91.00000%	
Totals:	3,287,984,400		60,608,074	- 3,636,941	= 56,971,133	X 91.00000%	= 51,843,731
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	120,000	120,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	225,000	225,000
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						345,000	345,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			1.000%	0.000%	5,200,000	5,200,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	500,000	500,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.0000	1,250,000	1,250,000
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.0015	0.0000	1,250,000	1,250,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0
Total Current Act 511 Taxes – Proportional Assessments						8,200,000	8,200,000
Total Act 511, Current Taxes							8,545,000
Act 511 Tax Limit -->				2,920,325,527	X	12	35,043,906
				Market Value		Mills	(511 Limit)

LEA : 118408852 Wilkes-Barre Area SD

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	18.4332	18.4332	0.00%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679					5.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	5.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					5.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.9%				
6144	Current Act 511 Trailer Taxes					5.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.9%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.9%				
6152	Current Act 511 Occupation Taxes					5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.9%				
6154	Current Act 511 Amusement Taxes					5.9%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.9%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	5.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	65,797,150
1200 Special Programs - Elementary / Secondary	27,486,900
1300 Vocational Education	3,836,300
1400 Other Instructional Programs - Elementary / Secondary	2,068,700
1500 Nonpublic School Programs	1,112,000
Total Instruction	\$100,301,050
2000 Support Services	
2100 Support Services - Students	3,640,350
2200 Support Services - Instructional Staff	2,555,750
2300 Support Services - Administration	5,071,750
2400 Support Services - Pupil Health	2,799,800
2500 Support Services - Business	1,232,879
2600 Operation and Maintenance of Plant Services	22,677,400
2700 Student Transportation Services	6,214,700
2800 Support Services - Central	1,022,900
2900 Other Support Services	120,000
Total Support Services	\$45,335,529
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,662,200
3300 Community Services	469,200
Total Operation of Non-Instructional Services	\$2,131,400
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	500,000
5200 Interfund Transfers - Out	11,303,367
Total Other Expenditures and Financing Uses	\$11,803,367
Total Estimated Expenditures and Other Financing Uses	\$159,571,346

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,933,000
200 Personnel Services - Employee Benefits	22,875,500
300 Purchased Professional and Technical Services	1,050,000
400 Purchased Property Services	867,000
500 Other Purchased Services	8,799,000
600 Supplies	1,272,650
Total Regular Programs - Elementary / Secondary	\$65,797,150
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,980,000
200 Personnel Services - Employee Benefits	6,161,900
300 Purchased Professional and Technical Services	3,185,000
500 Other Purchased Services	10,006,000
600 Supplies	154,000
Total Special Programs - Elementary / Secondary	\$27,486,900
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	469,000
200 Personnel Services - Employee Benefits	269,300
500 Other Purchased Services	3,098,000
Total Vocational Education	\$3,836,300
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	199,000
200 Personnel Services - Employee Benefits	103,700
300 Purchased Professional and Technical Services	800,000
500 Other Purchased Services	963,000
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	\$2,068,700
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	16,000
300 Purchased Professional and Technical Services	1,000,000
600 Supplies	61,000
Total Nonpublic School Programs	\$1,112,000
Total Instruction	\$100,301,050
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,876,000
200 Personnel Services - Employee Benefits	1,439,350
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	5,000
600 Supplies	20,000
Total Support Services - Students	\$3,640,350

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,477,000
200 Personnel Services - Employee Benefits	796,750
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	60,000
600 Supplies	177,000
Total Support Services - Instructional Staff	\$2,555,750
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,534,000
200 Personnel Services - Employee Benefits	1,817,750
300 Purchased Professional and Technical Services	619,000
500 Other Purchased Services	50,000
600 Supplies	27,000
800 Other Objects	24,000
Total Support Services - Administration	\$5,071,750
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,039,000
200 Personnel Services - Employee Benefits	778,800
300 Purchased Professional and Technical Services	937,000
400 Purchased Property Services	2,000
600 Supplies	43,000
Total Support Services - Pupil Health	\$2,799,800
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	593,000
200 Personnel Services - Employee Benefits	468,400
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	33,000
600 Supplies	11,000
800 Other Objects	57,479
Total Support Services - Business	\$1,232,879
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,920,000
200 Personnel Services - Employee Benefits	2,732,500
300 Purchased Professional and Technical Services	624,000
400 Purchased Property Services	2,141,000
500 Other Purchased Services	553,000
600 Supplies	859,000
700 Property	11,847,500
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$22,677,400
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,000
200 Personnel Services - Employee Benefits	55,700
500 Other Purchased Services	5,953,000
600 Supplies	165,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$6,214,700
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	574,500
200 Personnel Services - Employee Benefits	397,500
300 Purchased Professional and Technical Services	30,500
500 Other Purchased Services	4,000
600 Supplies	16,000
800 Other Objects	400
Total Support Services - Central	\$1,022,900
2900 <u>Other Support Services</u>	
500 Other Purchased Services	120,000
Total Other Support Services	\$120,000
Total Support Services	\$45,335,529
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	658,400
200 Personnel Services - Employee Benefits	327,800
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	34,000
500 Other Purchased Services	245,000
600 Supplies	187,000
800 Other Objects	45,000
Total Student Activities	\$1,662,200
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	329,000
200 Personnel Services - Employee Benefits	33,200
600 Supplies	67,000
700 Property	40,000
Total Community Services	\$469,200
Total Operation of Non-Instructional Services	\$2,131,400
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	500,000
Total Debt Service / Other Expenditures and Financing Uses	\$500,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	11,303,367
Total Interfund Transfers - Out	\$11,303,367
Total Other Expenditures and Financing Uses	\$11,803,367
TOTAL EXPENDITURES	\$159,571,346

LEA : 118408852 Wilkes-Barre Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	35,000,000	35,000,000
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	25,000,000	20,000,000
Other Capital Projects Fund	4,000,000	500,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	3,000,000	3,250,000
Child Care Operations Fund		
Other Enterprise Funds	1,100,000	1,000,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	350,000	325,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$68,460,000	\$60,085,000

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$68,460,000	\$60,085,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	156,495,000	154,565,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	1,750,000	1,050,000
0540 Accumulated Compensated Absences	1,950,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	47,500,000	47,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$207,695,000	\$205,115,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

<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		

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<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	\$207,695,000	\$205,115,000

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	21,500,000	23,000,000
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	500,000	1,000,000
Other Capital Projects Fund	500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
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 Short-Term Payables	\$22,650,000	\$24,150,000
TOTAL INDEBTEDNESS	\$230,345,000	\$229,265,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	122,750	7,700
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$122,750	\$7,700
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$122,750	\$7,700

<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries	76,250	5,000	
200 Personnel Services - Employee Benefits	45,000	2,500	
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies	1,500	200	
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary		\$122,750	\$7,700
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$122,750	\$7,700
TOTAL EXPENDITURES	\$122,750	\$7,700

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$16,100	\$1,090
TOTAL REVENUES	\$16,100	\$1,090

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	2,800	190
7820 State Share of Retirement Contributions	13,300	900
Total Revenue from State Sources	\$16,100	\$1,090
TOTAL REVENUES	\$16,100	\$1,090

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Account Description	Amounts
0810 Nonspendable Fund Balance	124,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,876,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,876,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,000,000