

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

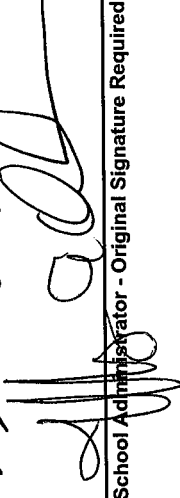
Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

06/26/23  
Date

  
Secretary of the Board - Original Signature Required

6/27/23  
Date

  
Chief School Administrator - Original Signature Required

6/27/23  
Date

Cory Hoffman  
Contact Person

(717)789-3934      Extn :5510  
Telephone                      Extension

CHoffman@westperry.org  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
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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%

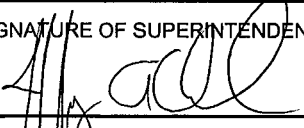
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?      Yes       No

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

Total Budgeted Expenditures	\$51782260
Ending Unassigned Fund Balance	\$744983
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.43%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/27/23
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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(e)(1)

(03/2006)

<b>School District Name :</b> West Perry SD	<b>County :</b> Perry	<b>AUN Number :</b> 115508003
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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> <i>Jean M. Rice</i>	<b>DATE</b> 06/20/23
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$41,106.22 C x 2%: \$18,595.30	This validation error occurred in previous years - each time being informed/instructed by the PDE the the dollar amount is noted but not so significant as to invalidate the entire Revenue calculation.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$315,100.00 Function 2200, Object 200: \$489,700.00	The entirety of the District's PROFESSIONAL DEVELOPMENT TUITION REIMBURSEMENT OBJECT 240 (~\$ 99,500) has been coded to FUNCTION 2271, regardless of the function code for the professional's operational function (1110 - Regular Instruction, 12XX - SpecEd)
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.	A small balance is being retained to address any unexpected costs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside in the event necessary to address the rising costs of retirement and health insurance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance for anticipated HVAC project

**AMOUNTS**

**ITEM**

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

0810 Nonspendable Fund Balance	3,527,000
0820 Restricted Fund Balance	1,912,122
0830 Committed Fund Balance	6,545,000
0840 Assigned Fund Balance	1,680,000
0850 Unassigned Fund Balance	3,190,000

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

**\$11,415,000**

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	25,029,992
7000 Revenue from State Sources	19,211,478
8000 Revenue from Federal Sources	2,865,800
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources**

**\$47,107,270**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**\$58,522,270**

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,670,392
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	53,050
6140 Current Act 511 Taxes - Flat Rate Assessments	53,050
6150 Current Act 511 Taxes - Proportional Assessments	5,335,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	505,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	35,000

**REVENUE FROM LOCAL SOURCES \$25,029,992**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,175,000
7112 Basic Education Funding-Social Security	617,000
7160 Tuition for Orphans Subsidy	48,000
7220 Vocational Education	85,600
7271 Special Education funds for School-Aged Pupils	1,932,560
7292 Pre-K Counts	440,000
7311 Pupil Transportation Subsidy	2,163,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	929,765
7505 Ready to Learn Block Grant	394,553
7509 Supplemental Equipment Grants	10,000
7820 State Share of Retirement Contributions	3,375,000

**REVENUE FROM STATE SOURCES \$19,211,478**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	505,300
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	83,600
8517 Title IV - 21st Century Schools	37,000

**REVENUE FROM FEDERAL SOURCES**

	<u>Amount</u>
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	120,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000
8751 ARP ESSER Learning Loss	45,000
8752 ARP ESSER Summer Programs	5,200
8753 ARP ESSER Afterschool Programs	5,200
8754 ARP ESSER Homeless Children and Youth Funds	27,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	2,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

**REVENUE FROM FEDERAL SOURCES** **\$2,865,800**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **47,107,270**

Act 1 Index (current): 5.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,670,392  
 Amount of Tax Relief for Homestead Exclusions: \$929,765  
 Total Approx. Tax Revenue: \$18,600,157  
 Approx. Tax Levy for Tax Rate Calculation: \$19,579,255

2022-23 Data

	Rate	Total
a. Assessed Value	\$1,339,590,120	\$1,339,590,120
b. Real Estate Mills	14.3500	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,210,176,483	\$1,210,176,483
d. Assessed Value	\$1,344,239,720	\$1,344,239,720
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$19,223,118	\$19,223,118
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2023-24 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$19,223,118	\$19,223,118

II.

i. Base Mills Subject to Index (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

14.3500

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.750000%	94.750000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,579,255	\$19,579,255

I. 2023-24 Real Estate Tax Rate

14.5653

III.

m. Tax Levy Generated by Mills (k / d \* 1000)  
 n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)  
 o. Net Tax Revenue Generated By Mills (n \* Est. Pct. Collection)

\$19,579,255

\$18,649,490

\$17,670,392



Act 1 Index (current): 5.4%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$17,670,392	Rate	
Amount of Tax Relief for Homestead Exclusions	\$929,765		
Total Approx. Tax Revenue:	\$18,600,157		
Approx. Tax Levy for Tax Rate Calculation:	\$19,579,255		
		Perry	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	15.1249
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,331,491
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$12,141.57
Number of Homestead/Farmstead Properties	5366
Median Assessed Value of Homestead Properties	\$161,100

Act 1 Index (current): 5.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$17,670,392

Amount of Tax Relief for Homestead Exclusions \$929,765

Total Approx. Tax Revenue: \$18,600,157

Approx. Tax Levy for Tax Rate Calculation: \$19,579,255

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$929,765

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

Amount of Tax Relief from State/Local Sources

Lowering RE Tax Rate \$0

\$929,765

\$0

**\$929,765**

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	
Perry	1,344,239,720	14.5653	19,579,255	
<b>Totals:</b>	<b>1,344,239,720</b>		<b>19,579,255</b>	<b>94.75000%</b>
			929,765 =	18,649,490 X
				94.75000% =
				17,670,392

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			53,050
6140	Rate		Tax Levy	Estimated Revenue
6141	\$5.00	\$0.00	53,050	53,050
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>53,050</b>	<b>53,050</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150				
6151	1.200%	0.000%	5,000,000	5,000,000
6152	0.000	0.000	0	0
6153	0.500%	0.000%	335,000	335,000
6154	0.000%	0.000%	0	0
6155	0.000	0.000	0	0
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>5,335,000</b>	<b>5,335,000</b>
<b>Total Act 511, Current Taxes</b>				<b>5,388,050</b>

Act 511 Tax Limit	Market Value	Mills
1,210,176,483 X		12
		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Perry	14.3500	14.5653	1.51%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,625,100
1200 Special Programs - Elementary / Secondary	7,580,800
1300 Vocational Education	1,408,500
1400 Other Instructional Programs - Elementary / Secondary	552,500
1500 Nonpublic School Programs	4,000
1800 Pre-Kindergarten	461,300
<b>Total Instruction</b>	<b>\$31,632,200</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,849,820
2200 Support Services - Instructional Staff	1,070,500
2300 Support Services - Administration	3,447,200
2400 Support Services - Pupil Health	574,400
2500 Support Services - Business	696,100
2600 Operation and Maintenance of Plant Services	4,460,900
2700 Student Transportation Services	3,116,500
2800 Support Services - Central	747,300
2900 Other Support Services	25,500
<b>Total Support Services</b>	<b>\$15,988,220</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	475,340
3300 Community Services	6,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$481,840</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	2,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,680,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,680,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$51,782,260</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,973,500
200 Personnel Services - Employee Benefits	6,694,700
300 Purchased Professional and Technical Services	422,100
400 Purchased Property Services	10,600
500 Other Purchased Services	4,999,200
600 Supplies	488,000
700 Property	29,800
800 Other Objects	7,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$21,625,100</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,839,500
200 Personnel Services - Employee Benefits	2,314,300
300 Purchased Professional and Technical Services	1,142,600
500 Other Purchased Services	1,194,100
600 Supplies	29,400
700 Property	7,100
800 Other Objects	53,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,580,800</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	277,400
200 Personnel Services - Employee Benefits	198,100
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	3,100
500 Other Purchased Services	888,800
600 Supplies	18,200
700 Property	20,900
<b>Total Vocational Education</b>	<b>\$1,408,500</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	42,600
200 Personnel Services - Employee Benefits	30,800
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	474,800
600 Supplies	1,200
800 Other Objects	2,600
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$552,500</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	4,000
<b>Total Nonpublic School Programs</b>	<b>\$4,000</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	225,000
200 Personnel Services - Employee Benefits	149,100
300 Purchased Professional and Technical Services	7,100

Description	Amount
500 Other Purchased Services	77,000
600 Supplies	2,600
800 Other Objects	500
<b>Total Pre-Kindergarten</b>	<b>\$461,300</b>
<b>Total Instruction</b>	<b>\$31,632,200</b>

<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,027,700
200 Personnel Services - Employee Benefits	766,600
300 Purchased Professional and Technical Services	24,600
500 Other Purchased Services	520
600 Supplies	29,200
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$1,849,820</b>

<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	315,100
200 Personnel Services - Employee Benefits	489,700
300 Purchased Professional and Technical Services	134,600
400 Purchased Property Services	2,800
500 Other Purchased Services	35,400
600 Supplies	87,300
700 Property	2,800
800 Other Objects	2,800
<b>Total Support Services - Instructional Staff</b>	<b>\$1,070,500</b>

<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,659,800
200 Personnel Services - Employee Benefits	1,302,200
300 Purchased Professional and Technical Services	265,200
400 Purchased Property Services	53,900
500 Other Purchased Services	71,400
600 Supplies	37,000
800 Other Objects	57,700
<b>Total Support Services - Administration</b>	<b>\$3,447,200</b>

<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	244,500
200 Personnel Services - Employee Benefits	202,800
300 Purchased Professional and Technical Services	119,500
600 Supplies	7,600
<b>Total Support Services - Pupil Health</b>	<b>\$574,400</b>

<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	334,000
200 Personnel Services - Employee Benefits	292,900
300 Purchased Professional and Technical Services	8,900
400 Purchased Property Services	8,300

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	31,900
600 Supplies	15,900
800 Other Objects	4,200
<b>Total Support Services - Business</b>	<b>\$696,100</b>

<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,120,500
200 Personnel Services - Employee Benefits	904,300
300 Purchased Professional and Technical Services	16,700
400 Purchased Property Services	1,165,700
500 Other Purchased Services	155,400
600 Supplies	490,900
700 Property	584,500
800 Other Objects	22,900
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,460,900</b>

<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	78,900
200 Personnel Services - Employee Benefits	57,700
300 Purchased Professional and Technical Services	4,100
500 Other Purchased Services	2,974,400
600 Supplies	1,200
800 Other Objects	200
<b>Total Student Transportation Services</b>	<b>\$3,116,500</b>

<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	239,900
200 Personnel Services - Employee Benefits	203,700
300 Purchased Professional and Technical Services	126,600
500 Other Purchased Services	44,700
600 Supplies	62,400
700 Property	70,000
<b>Total Support Services - Central</b>	<b>\$747,300</b>

<b>2900 Other Support Services</b>	
500 Other Purchased Services	25,500
<b>Total Other Support Services</b>	<b>\$25,500</b>
<b>Total Support Services</b>	<b>\$15,988,220</b>

<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	170,700
200 Personnel Services - Employee Benefits	47,900
300 Purchased Professional and Technical Services	99,640
500 Other Purchased Services	57,500
600 Supplies	64,500
700 Property	25,000
800 Other Objects	10,100
<b>Total Student Activities</b>	<b>\$475,340</b>



Amount

2023-2024 Final General Fund Budget

LEA : 115508003 West Perry SD

Printed 6/22/2023 2:17:10 PM

Description	Amount
3300 Community Services	
600 Supplies	6,500
<b>Total Community Services</b>	<b>\$6,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$481,840</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	2,000,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$2,000,000</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	290,000
900 Other Uses of Funds	1,390,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,680,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,680,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,782,260</b>

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	14,777,800	11,678,800
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,911,777	1,269,713
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	1	1
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

**\$16,689,578**

**\$12,948,514**

Total Cash and Short-Term Investments

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		

2023-2024 Final General Fund Budget

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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$16,689,578

\$12,948,514

06/30/2023 Estimate

06/30/2024 Projection

Long-Term Indebtedness

**General 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 General Fund**

**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**

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06/30/2024 Projection

06/30/2023 Estimate

**Long-Term Indebtedness**

**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**

06/30/2023 Estimate

06/30/2024 Projection

Long-Term Indebtedness

**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**

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**Long-Term Indebtedness**

**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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Long-Term Indebtedness

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



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	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
	16,783,000	15,000,000

**Short-Term Payables**

- 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

<b>Total Short-Term Payables</b>	<b>\$16,783,000</b>	<b>\$15,000,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$16,783,000</b>	<b>\$15,000,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,527,000
0820 Restricted Fund Balance	1,912,122
0830 Committed Fund Balance	5,545,027
0840 Assigned Fund Balance	450,000
0850 Unassigned Fund Balance	744,983
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,740,010</b>

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$12,179,132**