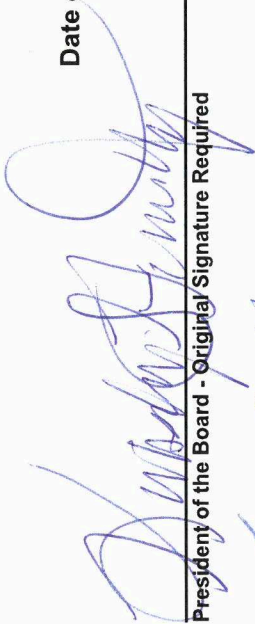


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Tracy A Harris

Contact Person

THARRIS@WJHSD.NET

Email Address

6-28-2023

Date

6-28-2023

Date

6/28/2023

Date

(412)655-8450

Telephone

Extn :2248

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Jefferson Hills SD	COUNTY : Allegheny	AUN : 103029553
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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%

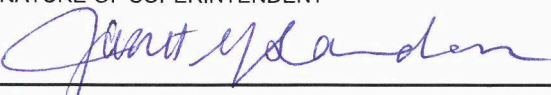
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)? Yes
No

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

Total Budgeted Expenditures	\$62766461
Ending Unassigned Fund Balance	\$5564784
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.86%

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 6/28/2023
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DUE DATE: AUGUST 15, 2023

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

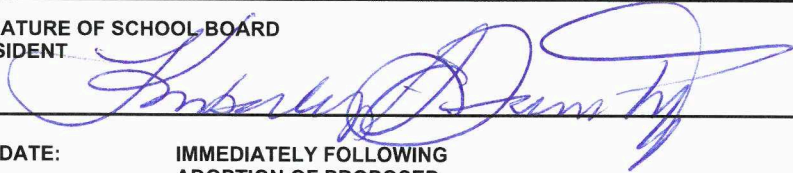
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Jefferson Hills SD	County : Allegheny	AUN Number : 103029553
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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 5-23-23
---	------------------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve for contingency items during the year
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.	An estimated ending unassigned fund balance that is 8% of total budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been committed for post-retirement benefits, future retirement expenditures, future capital projects and health insurance.

<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	3,587
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,524,094
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,895,784
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,419,878</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,217,600
7000 Revenue from State Sources	17,662,022
8000 Revenue from Federal Sources	767,228
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$62,646,850</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$81,066,728</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	34,853,200
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	37,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,000
6150 Current Act 511 Taxes - Proportional Assessments	6,659,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,162,500
6500 Earnings on Investments	550,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	390,000
6910 Rentals	153,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$44,217,600
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,771,355
7112 Basic Education Funding-Social Security	1,026,432
7271 Special Education funds for School-Aged Pupils	2,001,674
7311 Pupil Transportation Subsidy	943,241
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	414,534
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,402,048
7505 Ready to Learn Block Grant	337,321
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	90,000
7820 State Share of Retirement Contributions	4,560,417
REVENUE FROM STATE SOURCES	\$17,662,022
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	323,546
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	60,111
8516 Title III - Language Instruction for English Learners and Immigrant Students	16,196
8517 Title IV - 21st Century Schools	17,375

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	350,000
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REVENUE FROM FEDERAL SOURCES	\$767,228
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	62,646,850
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Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$34,853,200	
Amount of Tax Relief for Homestead Exclusions	\$1,402,048	
Total Approx. Tax Revenue:	\$36,255,248	
Approx. Tax Levy for Tax Rate Calculation:	\$37,473,272	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,601,521,090	\$1,601,521,090
b. Real Estate Mills	22.7730	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,520,054,517	\$1,520,054,517
d. Assessed Value	\$1,613,280,160	\$1,613,280,160
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$36,471,440	\$36,471,440
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$36,471,440	\$36,471,440
(f Total * g)		
i. Base Mills Subject to Index	22.7730	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.62328%	96.62328%
k. Tax Levy Needed	\$37,473,272	\$37,473,272
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.2280	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,473,272	\$37,473,272
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,071,224
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,853,200
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,853,200	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,402,048</u>	
Total Approx. Tax Revenue:	\$36,255,248	
Approx. Tax Levy for Tax Rate Calculation:	\$37,473,272	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	24.0027	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,723,080	\$38,723,080
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	\$10,059.00	
Number of Homestead/Farmstead Properties	6024	6024
Median Assessed Value of Homestead Properties		\$144,300

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,853,200
Amount of Tax Relief for Homestead Exclusions	<u>\$1,402,048</u>
Total Approx. Tax Revenue:	\$36,255,248
Approx. Tax Levy for Tax Rate Calculation:	\$37,473,272
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,402,048	Lowering RE Tax Rate	\$0	\$1,402,048
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,402,048

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>
Allegheny	1,613,280,160	23.2280	37,473,272			96.62328%	
Totals:	1,613,280,160		37,473,272	1,402,048	36,071,224	96.62328%	34,853,200

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	47,000
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 47,000 47,000

	<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%	4,044,000	4,044,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	627,000	627,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	6.0000	0.000	1,608,900	1,608,900
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.000	380,000	380,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,659,900 6,659,900

Total Act 511, Current Taxes 6,706,900

Act 511 Tax Limit -->	1,520,054,517	X	12	18,240,654
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	22.7730	23.2280	2.00%	Yes	5.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.0000	0.00%	Yes	5.4%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,441,543
1200 Special Programs - Elementary / Secondary	5,643,030
1300 Vocational Education	530,000
1400 Other Instructional Programs - Elementary / Secondary	60,115
1500 Nonpublic School Programs	1,000
Total Instruction	\$35,675,688
2000 Support Services	
2100 Support Services - Students	2,519,898
2200 Support Services - Instructional Staff	1,443,730
2300 Support Services - Administration	3,397,498
2400 Support Services - Pupil Health	624,504
2500 Support Services - Business	530,193
2600 Operation and Maintenance of Plant Services	5,179,050
2700 Student Transportation Services	3,118,014
2800 Support Services - Central	1,217,515
2900 Other Support Services	45,000
Total Support Services	\$18,075,402
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,372,154
3300 Community Services	164,335
Total Operation of Non-Instructional Services	\$1,536,489
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,718,882
5900 Budgetary Reserve	720,000
Total Other Expenditures and Financing Uses	\$7,438,882
Total Estimated Expenditures and Other Financing Uses	\$62,766,461

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,327,100
200 Personnel Services - Employee Benefits	11,023,582
300 Purchased Professional and Technical Services	38,293
400 Purchased Property Services	34,868
500 Other Purchased Services	47,710
600 Supplies	352,483
700 Property	591,334
800 Other Objects	26,173
Total Regular Programs - Elementary / Secondary	\$29,441,543
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,336,841
200 Personnel Services - Employee Benefits	1,586,226
300 Purchased Professional and Technical Services	1,222,648
500 Other Purchased Services	448,241
600 Supplies	27,634
800 Other Objects	21,440
Total Special Programs - Elementary / Secondary	\$5,643,030
1300 Vocational Education	
500 Other Purchased Services	530,000
Total Vocational Education	\$530,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	15,615
500 Other Purchased Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$60,115
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
Total Instruction	\$35,675,688
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,179,105
200 Personnel Services - Employee Benefits	721,918
300 Purchased Professional and Technical Services	590,217
500 Other Purchased Services	3,596
600 Supplies	8,233
800 Other Objects	16,829
Total Support Services - Students	\$2,519,898
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	647,873
200 Personnel Services - Employee Benefits	425,754

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	339,237
500 Other Purchased Services	7,300
600 Supplies	17,501
700 Property	3,565
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$1,443,730
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,708,894
200 Personnel Services - Employee Benefits	1,171,945
300 Purchased Professional and Technical Services	342,905
400 Purchased Property Services	500
500 Other Purchased Services	62,801
600 Supplies	68,102
700 Property	4,258
800 Other Objects	38,093
Total Support Services - Administration	\$3,397,498
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	340,726
200 Personnel Services - Employee Benefits	271,286
300 Purchased Professional and Technical Services	2,000
600 Supplies	10,492
Total Support Services - Pupil Health	\$624,504
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	283,923
200 Personnel Services - Employee Benefits	196,070
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	2,100
500 Other Purchased Services	9,600
600 Supplies	2,500
700 Property	2,000
800 Other Objects	2,000
Total Support Services - Business	\$530,193
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,994,192
200 Personnel Services - Employee Benefits	1,198,908
300 Purchased Professional and Technical Services	33,500
400 Purchased Property Services	1,035,500
500 Other Purchased Services	270,750
600 Supplies	566,500
700 Property	64,000
800 Other Objects	15,700
Total Operation and Maintenance of Plant Services	\$5,179,050
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	9,689
200 Personnel Services - Employee Benefits	8,925

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,099,100
600 Supplies	300
Total Student Transportation Services	\$3,118,014
2800 Support Services - Central	
100 Personnel Services - Salaries	372,696
200 Personnel Services - Employee Benefits	348,396
300 Purchased Professional and Technical Services	423,136
500 Other Purchased Services	72,037
600 Supplies	500
800 Other Objects	750
Total Support Services - Central	\$1,217,515
2900 Other Support Services	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$18,075,402
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	621,698
200 Personnel Services - Employee Benefits	284,852
300 Purchased Professional and Technical Services	26,010
400 Purchased Property Services	34,722
500 Other Purchased Services	154,380
600 Supplies	153,595
700 Property	50,197
800 Other Objects	46,700
Total Student Activities	\$1,372,154
3300 Community Services	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	18,335
600 Supplies	15,000
800 Other Objects	76,000
Total Community Services	\$164,335
Total Operation of Non-Instructional Services	\$1,536,489
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,335,474
900 Other Uses of Funds	3,383,408

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,718,882
5900 <u>Budgetary Reserve</u>	
800 Other Objects	720,000
Total Budgetary Reserve	\$720,000
Total Other Expenditures and Financing Uses	\$7,438,882
TOTAL EXPENDITURES	\$62,766,461

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	20,000,000	18,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	29,000	29,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	158,000	158,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,587,000	\$18,537,000

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	\$20,587,000	\$18,537,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	107,501,852	104,118,444
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,050,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	300,000	300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$108,851,852	\$105,518,444

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

<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	38,000	42,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$38,000	\$42,000
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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

\$108,889,852

\$105,560,444

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,000,000	9,000,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
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	\$8,080,000	\$9,080,000
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TOTAL INDEBTEDNESS	\$116,969,852	\$114,640,444
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Account Description	Amounts
0810 Nonspendable Fund Balance	3,587
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,735,483
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,564,784
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,300,267
5900 Budgetary Reserve	720,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,023,854