

# FINAL GENERAL FUND BUDGET

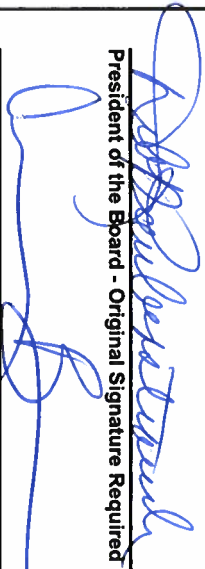
Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

06/29/23  
05/30/2023

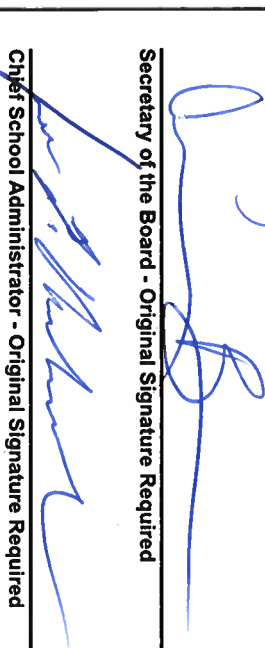
President of the Board - Original Signature Required



Date

6-29-23

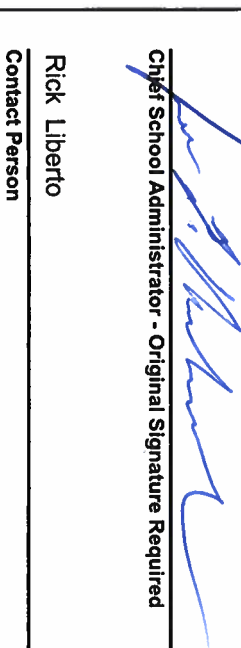
Secretary of the Board - Original Signature Required



Date

6/29/2023

Chief School Administrator - Original Signature Required



Date

6/29/2023

Rick Liberto

(412)871-2101

Extn :

Contact Person

Telephone

Extension

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Email Address

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

SCHOOL DISTRICT :	Wilkesburg Borough SD
COUNTY :	Allegheny
AUN :	103029803

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	\$38938675
Ending Unassigned Fund Balance	\$8795853
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	22.58%

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
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkesburg Borough SD	COUNTY : Allegheny	AUN : 103029803
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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	\$38938675
Ending Unassigned Fund Balance	\$8795853
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	22.58%

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 06/29/2023
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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)

<b>School District Name :</b> Wilkesburg Borough SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103029803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/29/23
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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	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$34,731.00 Function 2700, Object 200: \$35,434.00	The person is being charged to two different salary accounts but the healthcare is being charged to the 2700 only. The healthcare is \$23,000. Plus PSERS and FICA are being charged to the 200's based on the \$34,731.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is planning on a surplus/fund balance at year end.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District is projecting a fund balance at year end

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5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$34,731.00 Function 2700, Object 200: \$35,434.00	The person is being charged to two different salary accounts but the healthcare is being charged to the 2700 only. The healthcare is \$23,000. Plus PSERS and FICA are being charged to the 200's based on the \$34,731.
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8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District is projecting a fund balance at year end

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,500,000
0840 Assigned Fund Balance	295,853
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,795,853</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	12,095,876
7000 Revenue from State Sources	19,518,232
8000 Revenue from Federal Sources	7,324,567
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$38,938,675</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$47,734,528</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	7,598,080
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	6,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,915,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,740,296
6500 Earnings on Investments	315,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	322,000
6910 Rentals	10,000
6940 Tuition from Patrons	28,000
6990 Refunds and Other Miscellaneous Revenue	132,500

**REVENUE FROM LOCAL SOURCES \$12,095,876**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,121,991
7170 School Improvement Grants	25,000
7271 Special Education funds for School-Aged Pupils	1,641,948
7292 Pre-K Counts	1,250,000
7311 Pupil Transportation Subsidy	240,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	135,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,250
7340 State Property Tax Reduction Allocation	1,014,845
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	314,726
7820 State Share of Retirement Contributions	1,347,848

**REVENUE FROM STATE SOURCES \$19,518,232**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,213,483
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	74,715
8517 Title IV - 21st Century Schools	95,119
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,901,250



Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$7,324,567</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>38,938,675</b>
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Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,598,080</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,014,845</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,612,925</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,453,454</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2022-23 Data</b>		
a. Assessed Value	\$434,135,786	\$434,135,786
b. Real Estate Mills	24.5000	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$428,703,631	\$428,703,631
d. Assessed Value	\$426,671,589	\$426,671,589
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$10,636,327	\$10,636,327
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$10,636,327	\$10,636,327
(f Total * g)		
i. Base Mills Subject to Index	24.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	80.50000%	80.50000%
k. Tax Levy Needed	\$10,453,454	\$10,453,454
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>24.5000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,453,454	\$10,453,454
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,438,609
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,598,080
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$7,598,080	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,014,845</u>	
Total Approx. Tax Revenue:	\$8,612,925	
Approx. Tax Levy for Tax Rate Calculation:	\$10,453,454	

Allegheny

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.8475	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,028,394	\$11,028,394
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,935.00	
Number of Homestead/Farmstead Properties	2446	2446
Median Assessed Value of Homestead Properties		\$58,600

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Act 1 Index (current): 5.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,598,080</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,014,845</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$8,612,925</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$10,453,454</b>	
	<b>Allegheny</b>	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,014,845	Lowering RE Tax Rate	\$0	\$1,014,845
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,014,845</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	426,671,589	24.5000	10,453,454			80.50000%	
<b>Totals:</b>	<b>426,671,589</b>		<b>10,453,454</b>	<b>1,014,845</b>	<b>9,438,609</b>	<b>80.50000%</b>	<b>7,598,080</b>

	<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	15,000
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 15,000 15,000**

	<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%	1,750,250	1,750,250
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,500	165,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,915,750 1,915,750**

**Total Act 511, Current Taxes 1,930,750**

<b>Act 511 Tax Limit --&gt;</b>	<b>428,703,631</b>	<b>X</b>	<b>12</b>	<b>5,144,444</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	24.5000	24.5000	0.00%	Yes	5.5%				
	<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	5.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,979,637
1200 Special Programs - Elementary / Secondary	7,176,635
1300 Vocational Education	13,000
1400 Other Instructional Programs - Elementary / Secondary	243,139
1500 Nonpublic School Programs	120,969
1800 Pre-Kindergarten	1,250,000
<b>Total Instruction</b>	<b>\$22,783,380</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,049,460
2200 Support Services - Instructional Staff	1,610,549
2300 Support Services - Administration	1,376,989
2400 Support Services - Pupil Health	285,348
2500 Support Services - Business	738,129
2600 Operation and Maintenance of Plant Services	2,157,882
2700 Student Transportation Services	2,126,815
2800 Support Services - Central	544,435
2900 Other Support Services	12,580
<b>Total Support Services</b>	<b>\$9,902,187</b>
<b>3000 Operation of Non-Instructional Services</b>	
3300 Community Services	61,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$61,000</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	182,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$182,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,362,920
5500 Special and Extraordinary Items	6,250
5900 Budgetary Reserve	4,640,938
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,010,108</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$38,938,675</b>

2023-2024 Final General Fund Budget

LEA : 103029803 Wilkinsburg Borough SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,763,415
200 Personnel Services - Employee Benefits	2,156,729
300 Purchased Professional and Technical Services	73,800
500 Other Purchased Services	7,794,400
600 Supplies	173,293
700 Property	18,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,979,637</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	558,456
200 Personnel Services - Employee Benefits	375,944
300 Purchased Professional and Technical Services	508,100
500 Other Purchased Services	5,685,730
600 Supplies	42,405
700 Property	6,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,176,635</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	13,000
<b>Total Vocational Education</b>	<b>\$13,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	639
300 Purchased Professional and Technical Services	108,000
500 Other Purchased Services	133,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$243,139</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	79,000
600 Supplies	41,969
<b>Total Nonpublic School Programs</b>	<b>\$120,969</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	562,260
200 Personnel Services - Employee Benefits	292,804
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	12,500
600 Supplies	56,436
800 Other Objects	319,000
<b>Total Pre-Kindergarten</b>	<b>\$1,250,000</b>
<b>Total Instruction</b>	<b>\$22,783,380</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	641,570
200 Personnel Services - Employee Benefits	395,990



2023-2024 Final General Fund Budget

LEA : 103029803 Wilkinsburg Borough SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
600 Supplies	10,900
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$1,049,460</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	735,537
200 Personnel Services - Employee Benefits	481,562
300 Purchased Professional and Technical Services	285,000
500 Other Purchased Services	2,000
600 Supplies	106,450
<b>Total Support Services - Instructional Staff</b>	<b>\$1,610,549</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	649,059
200 Personnel Services - Employee Benefits	345,629
300 Purchased Professional and Technical Services	160,000
500 Other Purchased Services	58,500
600 Supplies	140,301
800 Other Objects	23,500
<b>Total Support Services - Administration</b>	<b>\$1,376,989</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	88,546
200 Personnel Services - Employee Benefits	69,302
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	500
700 Property	12,000
<b>Total Support Services - Pupil Health</b>	<b>\$285,348</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	325,608
200 Personnel Services - Employee Benefits	230,646
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	54,875
500 Other Purchased Services	44,000
600 Supplies	66,000
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>\$738,129</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	852,787
200 Personnel Services - Employee Benefits	548,761
300 Purchased Professional and Technical Services	161,500
400 Purchased Property Services	201,945
500 Other Purchased Services	144,139
600 Supplies	175,250
700 Property	73,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,157,882</b>

<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	34,731
200 Personnel Services - Employee Benefits	35,434
500 Other Purchased Services	2,048,650
600 Supplies	8,000
<b>Total Student Transportation Services</b>	<b>\$2,126,815</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	46,000
200 Personnel Services - Employee Benefits	19,582
300 Purchased Professional and Technical Services	188,582
400 Purchased Property Services	19,000
500 Other Purchased Services	20,500
600 Supplies	220,771
700 Property	30,000
<b>Total Support Services - Central</b>	<b>\$544,435</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,580
<b>Total Other Support Services</b>	<b>\$12,580</b>
<b>Total Support Services</b>	<b>\$9,902,187</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	4,000
<b>Total Community Services</b>	<b>\$61,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$61,000</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	142,000
700 Property	40,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$182,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$182,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	702,920
900 Other Uses of Funds	660,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,362,920</b>
<b>5500 <u>Special and Extraordinary Items</u></b>	
800 Other Objects	6,250
<b>Total Special and Extraordinary Items</b>	<b>\$6,250</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	4,640,938

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$4,640,938
Total Other Expenditures and Financing Uses	\$6,010,108
<b>TOTAL EXPENDITURES</b>	<b>\$38,938,675</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	8,500,000	3,000,000
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		
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 Cash and Short-Term Investments</b>	<b>\$8,500,000</b>	<b>\$3,000,000</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$8,500,000** **\$3,000,000**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Internal Service Fund**



Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Private Purpose Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

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**

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	25,900,000	24,500,000
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		
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>\$25,900,000</b>	<b>\$24,500,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$25,900,000</b>	<b>\$24,500,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,795,853
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,795,853</b>
<b>5900 Budgetary Reserve</b>	<b>4,640,938</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$13,436,791</b>