

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2023



President of the Board - Original Signature Required

Date

6-21-2023

Secretary of the Board - Original Signature Required

Date

6-21-2023

Chief School Administrator - Original Signature Required

Date

6-21-2023

GEORGE SAFIN

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Allegheny SD	COUNTY : Allegheny	AUN : 103029403
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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	\$78891349
Ending Unassigned Fund Balance	\$16807126
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.30%

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 6-21-2023
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DUE DATE: AUGUST 15, 2023

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : West Allegheny SD	County : Allegheny	AUN Number : 103029403
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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 5/31/23
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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>
1550	<p>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.</p> <p>(A x B x TR) - C: \$49,761.33 C x 2%: \$28,715.96</p>	<p>The homestead amount for 6,154 properties will be \$227.36. $\\$227.36 \times 6,154 = \\$1,399,194.11$. There are 380 homestead properties that have tax bills less than \$227.36, whose total tax reduction is \$36,603.53. Total tax reduction for all is \$1,435,797.63</p>
8080	<p>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.</p>	<p>Fund balance maintained to supplement cash flow in times of delayed revenue collections</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned fund balances are maintained for Technology Support, PSERS rate stabilization, Capital Projects, Debt Service, Healthcare Rate Stabilization, and Curriculum Support.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	15,723,903
0850 Unassigned Fund Balance	15,514,091
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$31,237,994</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,073,116
7000 Revenue from State Sources	19,095,254
8000 Revenue from Federal Sources	451,797
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$78,620,167</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,858,161</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,306,118
6112 Interim Real Estate Taxes	344,772
6113 Public Utility Realty Taxes	42,694
6114 Payments in Lieu of Current Taxes - State / Local	514,963
6140 Current Act 511 Taxes - Flat Rate Assessments	115,000
6150 Current Act 511 Taxes - Proportional Assessments	7,332,251
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	180,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	481,168
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	5,250
6940 Tuition from Patrons	18,400
6990 Refunds and Other Miscellaneous Revenue	180,000
REVENUE FROM LOCAL SOURCES	\$59,073,116
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,208,300
7112 Basic Education Funding-Social Security	1,207,104
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,973,705
7311 Pupil Transportation Subsidy	755,442
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	621,238
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,102
7340 State Property Tax Reduction Allocation	1,435,798
7360 Safe Schools	175,000
7501 PA Accountability Grants	353,119
7820 State Share of Retirement Contributions	5,291,446
REVENUE FROM STATE SOURCES	\$19,095,254
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	285,789
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,236
8517 Title IV - 21st Century Schools	21,612

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	86,160
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$451,797
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	78,620,167

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,306,118	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,435,798</u>	
Total Approx. Tax Revenue:	\$49,741,916	
Approx. Tax Levy for Tax Rate Calculation:	\$53,305,355	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$2,800,941,936	\$2,800,941,936
b. Real Estate Mills	18.5100	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,560,187,278	\$2,560,187,278
d. Assessed Value	\$2,879,813,861	\$2,879,813,861
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$51,845,435	\$51,845,435
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$51,845,435	\$51,845,435
(f Total * g)		
i. Base Mills Subject to Index	18.5100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.13000%	93.13000%
k. Tax Levy Needed	\$53,305,355	\$53,305,355
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.5100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$53,305,355	\$53,305,355
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$51,869,557
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,306,118
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,306,118	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,435,798</u>	
Total Approx. Tax Revenue:	\$49,741,916	
Approx. Tax Levy for Tax Rate Calculation:	\$53,305,355	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3799	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,810,505	\$55,810,505
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	\$12,283.00	
Number of Homestead/Farmstead Properties	6534	6534
Median Assessed Value of Homestead Properties		\$153,600

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,306,118
Amount of Tax Relief for Homestead Exclusions	<u>\$1,435,798</u>
Total Approx. Tax Revenue:	\$49,741,916
Approx. Tax Levy for Tax Rate Calculation:	\$53,305,355
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,435,798	Lowering RE Tax Rate	\$0	\$1,435,798
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,435,798

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 103029403 West Allegheny SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/6/2023 8:17:14 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,879,813,861	18.5100	53,305,355			93.13000%	
Totals:	2,879,813,861		53,305,355	- 1,435,798 =	51,869,557 X	93.13000% =	48,306,118
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	115,000	115,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						115,000	115,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,989,000	4,989,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,166,550	1,166,550
6154	Current Act 511 Amusement Taxes			5.000%	0.000%	5,200	5,200
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			0.0250	0	1,171,501	1,171,501
Total Current Act 511 Taxes – Proportional Assessments						7,332,251	7,332,251
Total Act 511, Current Taxes							7,447,251
				Act 511 Tax Limit -->	2,560,187,278 X	12	30,722,247
					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	18.5100	18.5100	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.0250	0.0250	0.00%	Yes	4.7%	0.0250	0.0250	0.01%	Yes

LEA : 103029403 West Allegheny SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,407,559
1200 Special Programs - Elementary / Secondary	7,222,457
1300 Vocational Education	2,509,662
1400 Other Instructional Programs - Elementary / Secondary	332,393
Total Instruction	\$39,472,071
2000 Support Services	
2100 Support Services - Students	3,249,652
2200 Support Services - Instructional Staff	4,226,718
2300 Support Services - Administration	4,921,613
2400 Support Services - Pupil Health	677,607
2500 Support Services - Business	784,298
2600 Operation and Maintenance of Plant Services	8,355,073
2700 Student Transportation Services	5,069,942
2800 Support Services - Central	203,769
2900 Other Support Services	75,139
Total Support Services	\$27,563,811
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,837,339
3300 Community Services	3,500
Total Operation of Non-Instructional Services	\$1,840,839
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	370,000
Total Facilities Acquisition, Construction and Improvement Services	\$370,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,621,128
5200 Interfund Transfers - Out	23,500
Total Other Expenditures and Financing Uses	\$9,644,628
Total Estimated Expenditures and Other Financing Uses	\$78,891,349

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,922,521
200 Personnel Services - Employee Benefits	10,729,102
300 Purchased Professional and Technical Services	86,675
400 Purchased Property Services	15,300
500 Other Purchased Services	1,323,505
600 Supplies	298,486
700 Property	26,029
800 Other Objects	5,941
Total Regular Programs - Elementary / Secondary	\$29,407,559
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,693,489
200 Personnel Services - Employee Benefits	2,447,482
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	1,500
500 Other Purchased Services	759,103
600 Supplies	43,810
700 Property	4,000
800 Other Objects	2,073
Total Special Programs - Elementary / Secondary	\$7,222,457
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,054,600
200 Personnel Services - Employee Benefits	662,493
400 Purchased Property Services	5,000
500 Other Purchased Services	731,028
600 Supplies	50,668
700 Property	5,273
800 Other Objects	600
Total Vocational Education	\$2,509,662
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	101,000
200 Personnel Services - Employee Benefits	26,393
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	184,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$332,393
Total Instruction	\$39,472,071
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,530,121
200 Personnel Services - Employee Benefits	1,088,247
300 Purchased Professional and Technical Services	577,178
500 Other Purchased Services	12,900

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<u>Description</u>	<u>Amount</u>
600 Supplies	26,106
700 Property	1,000
800 Other Objects	14,100
Total Support Services - Students	\$3,249,652
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	926,626
200 Personnel Services - Employee Benefits	527,993
300 Purchased Professional and Technical Services	588,005
500 Other Purchased Services	1,240
600 Supplies	1,366,254
700 Property	816,300
800 Other Objects	300
Total Support Services - Instructional Staff	\$4,226,718
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,630,358
200 Personnel Services - Employee Benefits	1,732,118
300 Purchased Professional and Technical Services	164,500
500 Other Purchased Services	64,810
600 Supplies	146,025
700 Property	116
800 Other Objects	183,686
Total Support Services - Administration	\$4,921,613
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	300,429
200 Personnel Services - Employee Benefits	238,755
300 Purchased Professional and Technical Services	117,000
400 Purchased Property Services	860
500 Other Purchased Services	2,310
600 Supplies	17,037
700 Property	476
800 Other Objects	740
Total Support Services - Pupil Health	\$677,607
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	370,104
200 Personnel Services - Employee Benefits	224,194
300 Purchased Professional and Technical Services	15,946
500 Other Purchased Services	135,500
600 Supplies	33,722
700 Property	1,000
800 Other Objects	3,832
Total Support Services - Business	\$784,298
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,816,296
200 Personnel Services - Employee Benefits	2,131,231
300 Purchased Professional and Technical Services	1,029,846

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	669,900
500	Other Purchased Services	97,300
600	Supplies	1,365,500
700	Property	245,000
Total Operation and Maintenance of Plant Services		\$8,355,073
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	14,797
200	Personnel Services - Employee Benefits	8,844
300	Purchased Professional and Technical Services	72,468
400	Purchased Property Services	15,000
500	Other Purchased Services	4,532,333
600	Supplies	426,500
Total Student Transportation Services		\$5,069,942
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	77,605
200	Personnel Services - Employee Benefits	32,939
500	Other Purchased Services	15,600
600	Supplies	15,000
800	Other Objects	62,625
Total Support Services - Central		\$203,769
2900 <u>Other Support Services</u>		
500	Other Purchased Services	75,139
Total Other Support Services		\$75,139
Total Support Services		\$27,563,811
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	926,885
200	Personnel Services - Employee Benefits	160,866
300	Purchased Professional and Technical Services	243,239
400	Purchased Property Services	47,500
500	Other Purchased Services	229,250
600	Supplies	138,037
800	Other Objects	91,562
Total Student Activities		\$1,837,339
3300 <u>Community Services</u>		
800	Other Objects	3,500
Total Community Services		\$3,500
Total Operation of Non-Instructional Services		\$1,840,839
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
400	Purchased Property Services	370,000
Total Facilities Acquisition, Construction and Improvement Services		\$370,000
Total Facilities Acquisition, Construction and Improvement Services		\$370,000

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,013,852
900 Other Uses of Funds	6,607,276
Total Debt Service / Other Expenditures and Financing Uses	\$9,621,128
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	23,500
Total Interfund Transfers - Out	\$23,500
Total Other Expenditures and Financing Uses	\$9,644,628
TOTAL EXPENDITURES	\$78,891,349

LEA : 103029403 West Allegheny SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	35,700,000	35,400,000
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	500,000	500,000
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 Cash and Short-Term Investments	\$36,200,000	\$35,900,000

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$36,200,000	\$35,900,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	84,040,000	87,040,000
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	\$84,040,000	\$87,040,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$84,040,000	\$87,040,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$84,040,000	\$87,040,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	14,159,686
0850 Unassigned Fund Balance	16,807,126
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,966,812
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$30,966,812