

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023



President of the Board - Original Signature Required

Date

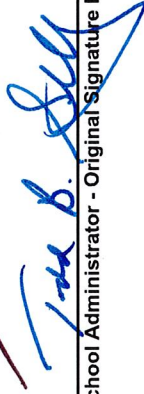
6/8/23



Secretary of the Board - Original Signature Required

Date

6/8/23



Chief School Administrator - Original Signature Required

Date

6/8/23

Stevie Boone

Extn :43019

Contact Person

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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 Shore SD	COUNTY : York	AUN : 115219002
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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 ☐

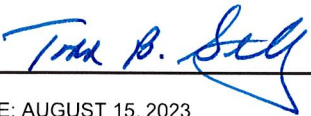
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$149396858
Ending Unassigned Fund Balance	\$8124479
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.43%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/8/23
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DUE DATE: AUGUST 15, 2023

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

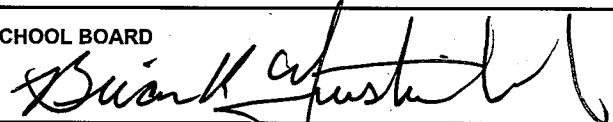
24 PS 6-687(a)(1)

(03/2006)

School District Name : West Shore SD	County : York	AUN Number : 115219002
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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 5/4/2023
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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>
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.	There is a balance being retained in case any unexpected costs arise.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards the rising costs of pension and health insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These monies have been set aside to use towards an upcoming building project for the Cumberland Perry Career & Technical Center.

<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	1,952,471	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	5,037,132	
0850 Unassigned Fund Balance	10,161,889	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$17,699,021</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	101,801,834	
7000 Revenue from State Sources	39,210,957	
8000 Revenue from Federal Sources	6,311,657	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$147,359,448</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$165,058,469</u>

LEA : 115219002 West Shore SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	74,160,834
6112 Interim Real Estate Taxes	125,000
6113 Public Utility Realty Taxes	86,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6150 Current Act 511 Taxes - Proportional Assessments	22,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,850,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,620,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	510,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$101,801,834
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,323,328
7112 Basic Education Funding-Social Security	2,364,990
7160 Tuition for Orphans Subsidy	250,000
7271 Special Education funds for School-Aged Pupils	4,743,774
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	126,136
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,639,297
7505 Ready to Learn Block Grant	810,789
7820 State Share of Retirement Contributions	10,992,643
REVENUE FROM STATE SOURCES	\$39,210,957
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,187,319
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	202,715
8516 Title III - Language Instruction for English Learners and Immigrant Students	46,587
8517 Title IV - 21st Century Schools	90,036
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,000,000
8749 Other CARES Act Funding	260,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	525,000
REVENUE FROM FEDERAL SOURCES	\$6,311,657
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	147,359,448

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$74,160,917		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,639,297</u>		
Total Approx. Tax Revenue:	\$75,800,214		
Approx. Tax Levy for Tax Rate Calculation:	\$78,093,851		

	Cumberland	York	Total
2022-23 Data			
a. Assessed Value	\$3,123,116,500	\$2,158,887,232	\$5,282,003,732
b. Real Estate Mills	13.0569	15.4627	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$2,787,420,822	\$2,282,171,223	\$5,069,592,045
d. Assessed Value	\$3,166,057,600	\$2,177,787,800	\$5,343,845,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$40,778,220	\$33,382,226	\$74,160,446
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	54.98314%	45.01686%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$40,775,742	\$33,384,704	\$74,160,446
(f Total * g)			
i. Base Mills Subject to Index	13.0569	15.4638	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%	97.00000%
k. Tax Levy Needed	\$42,938,451	\$35,155,400	\$78,093,851
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	13.5621	16.1427	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$42,938,390	\$35,155,375	\$78,093,765
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$76,454,468
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$74,160,834
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$74,160,917		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,639,297</u>		
Total Approx. Tax Revenue:	\$75,800,214		
Approx. Tax Levy for Tax Rate Calculation:	\$78,093,851		
	Cumberland	York	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.6705	16.1905	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,281,590	\$35,259,473	\$78,541,063
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$8,428.00	\$7,082.00	
Number of Homestead/Farmstead Properties	6739	7699	14438
Median Assessed Value of Homestead Properties			\$157,315

Act 1 Index (current): 4.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$74,160,917		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,639,297</u>		
Total Approx. Tax Revenue:	\$75,800,214		
Approx. Tax Levy for Tax Rate Calculation:	\$78,093,851		
	Cumberland	York	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,639,297	Lowering RE Tax Rate	\$0	\$1,639,297
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,639,297

CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Cumberland	3,166,057,600	13.5621	42,938,390				97.00000%	
York	2,177,787,800	16.1427	35,155,375				97.00000%	
Totals:	5,343,845,400		78,093,765	-	1,639,297	=	76,454,468	X 97.00000% = 74,160,834

		<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	\$0.00	\$0.00	0	0
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				0	0

		<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	0.950%	0.000%	20,500,000	20,500,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,000,000	2,000,000
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				22,500,000	22,500,000
Total Act 511, Current Taxes					22,500,000

Act 511 Tax Limit	-->	5,069,592,045	X	12	60,835,105
		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>									
	Cumberland	13.0569	13.5621	3.87%	Yes	4.7%				
	York	15.4638	16.1427	4.40%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		67,856,156
1200 Special Programs - Elementary / Secondary		25,125,802
1300 Vocational Education		1,745,539
1400 Other Instructional Programs - Elementary / Secondary		183,614
1500 Nonpublic School Programs		50,693
1700 Higher Education Programs for Secondary Students		492,009
Total Instruction		\$95,453,813
2000 Support Services		
2100 Support Services - Students		5,526,153
2200 Support Services - Instructional Staff		1,679,465
2300 Support Services - Administration		8,644,864
2400 Support Services - Pupil Health		2,600,850
2500 Support Services - Business		1,533,155
2600 Operation and Maintenance of Plant Services		12,375,153
2700 Student Transportation Services		6,074,272
2800 Support Services - Central		3,665,601
2900 Other Support Services		90,000
Total Support Services		\$42,189,513
3000 Operation of Non-Instructional Services		
3200 Student Activities		2,453,386
3300 Community Services		95,403
Total Operation of Non-Instructional Services		\$2,548,789
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		7,739,124
5200 Interfund Transfers - Out		1,465,619
Total Other Expenditures and Financing Uses		\$9,204,743
Total Estimated Expenditures and Other Financing Uses		\$149,396,858

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	36,026,399
200 Personnel Services - Employee Benefits	23,242,728
300 Purchased Professional and Technical Services	1,367,608
400 Purchased Property Services	489,056
500 Other Purchased Services	5,235,920
600 Supplies	1,440,746
700 Property	18,000
800 Other Objects	35,699
Total Regular Programs - Elementary / Secondary	\$67,856,156
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,377,611
200 Personnel Services - Employee Benefits	6,719,898
300 Purchased Professional and Technical Services	2,189,647
400 Purchased Property Services	3,100
500 Other Purchased Services	5,712,446
600 Supplies	118,100
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$25,125,802
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,745,539
Total Vocational Education	\$1,745,539
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	159,752
200 Personnel Services - Employee Benefits	23,862
Total Other Instructional Programs - Elementary / Secondary	\$183,614
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	50,693
Total Nonpublic School Programs	\$50,693
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	492,009
Total Higher Education Programs for Secondary Students	\$492,009
Total Instruction	\$95,453,813
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,173,742
200 Personnel Services - Employee Benefits	1,943,606
300 Purchased Professional and Technical Services	301,925
400 Purchased Property Services	14,500
500 Other Purchased Services	17,500
600 Supplies	69,825
800 Other Objects	5,055

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Description	Amount
Total Support Services - Students	\$5,526,153
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	901,748
200 Personnel Services - Employee Benefits	534,204
300 Purchased Professional and Technical Services	97,167
400 Purchased Property Services	45,050
500 Other Purchased Services	18,050
600 Supplies	83,246
Total Support Services - Instructional Staff	\$1,679,465
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,731,709
200 Personnel Services - Employee Benefits	2,850,612
300 Purchased Professional and Technical Services	707,000
400 Purchased Property Services	11,880
500 Other Purchased Services	142,500
600 Supplies	164,669
700 Property	6,000
800 Other Objects	30,494
Total Support Services - Administration	\$8,644,864
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,446,015
200 Personnel Services - Employee Benefits	936,185
300 Purchased Professional and Technical Services	149,450
400 Purchased Property Services	2,750
500 Other Purchased Services	2,700
600 Supplies	47,750
700 Property	16,000
Total Support Services - Pupil Health	\$2,600,850
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	654,184
200 Personnel Services - Employee Benefits	484,692
300 Purchased Professional and Technical Services	149,000
400 Purchased Property Services	101,829
500 Other Purchased Services	29,500
600 Supplies	92,500
700 Property	12,700
800 Other Objects	8,750
Total Support Services - Business	\$1,533,155
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,707,018
200 Personnel Services - Employee Benefits	1,911,150
300 Purchased Professional and Technical Services	336,930
400 Purchased Property Services	3,339,668
500 Other Purchased Services	731,517
600 Supplies	3,061,120

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<u>Description</u>	<u>Amount</u>
700 Property	286,700
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$12,375,153
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	134,331
200 Personnel Services - Employee Benefits	88,545
400 Purchased Property Services	55,425
500 Other Purchased Services	5,319,740
600 Supplies	476,031
800 Other Objects	200
Total Student Transportation Services	\$6,074,272
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	976,303
200 Personnel Services - Employee Benefits	605,214
300 Purchased Professional and Technical Services	436,663
400 Purchased Property Services	512,456
500 Other Purchased Services	7,200
600 Supplies	160,250
700 Property	957,950
800 Other Objects	9,565
Total Support Services - Central	\$3,665,601
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,000
Total Other Support Services	\$90,000
Total Support Services	\$42,189,513
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	957,472
200 Personnel Services - Employee Benefits	362,974
300 Purchased Professional and Technical Services	368,267
400 Purchased Property Services	68,750
500 Other Purchased Services	246,533
600 Supplies	207,820
700 Property	204,715
800 Other Objects	36,855
Total Student Activities	\$2,453,386
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	12,281
200 Personnel Services - Employee Benefits	5,122
500 Other Purchased Services	75,000
600 Supplies	3,000
Total Community Services	\$95,403
Total Operation of Non-Instructional Services	\$2,548,789

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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	4,794,124
900 Other Uses of Funds	2,945,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,739,124
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,465,619
Total Interfund Transfers - Out	\$1,465,619
Total Other Expenditures and Financing Uses	\$9,204,743
TOTAL EXPENDITURES	\$149,396,858

LEA : 115219002 West Shore SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	16,500,000	13,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	18,918,911	18,047,394
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 Cash and Short-Term Investments	\$35,418,911	\$31,547,394

<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	\$35,418,911	\$31,547,394

LEA : 115219002 West Shore SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	120,170,000	117,225,000
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	\$120,170,000	\$117,225,000
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		

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<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		

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<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		

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$120,170,000	\$117,225,000

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<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	\$120,170,000	\$117,225,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,952,471
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	5,037,132
0850 Unassigned Fund Balance	8,124,479
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,661,611
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,614,082