

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 22, 2023

Date



Secretary of the Board - Original Signature Required

JUNE 22, 2023

Date



Chief School Administrator - Original Signature Required

June 22, 2023

Date

Joseph M Esper

Contact Person

(412)466-9432

Extn :

Telephone

Extension

esperj@wmasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Mifflin Area SD	COUNTY : Allegheny	AUN : 103029603
---	-----------------------	--------------------

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	\$65457397
Ending Unassigned Fund Balance	\$5079413
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.75%

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 7-6-23
--	----------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : West Mifflin Area SD	County : Allegheny	AUN Number : 103029603
--	-----------------------	---------------------------

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 6-20-2023
--	-------------------

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.	All totals have been validated.

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

6,000,000

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

\$6,000,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

35,008,321

7000 Revenue from State Sources

25,102,141

8000 Revenue from Federal Sources

4,426,348

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$64,536,810

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

\$70,536,810

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	23,603,521
6113 Public Utility Realty Taxes	28,449
6114 Payments in Lieu of Current Taxes - State / Local	413,101
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	3,989,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,120,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	43,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	715,000
6910 Rentals	10,000
6940 Tuition from Patrons	3,500,000
6980 Revenue from Community Services Activities	5,000
6990 Refunds and Other Miscellaneous Revenue	35,350
REVENUE FROM LOCAL SOURCES	\$35,008,321
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,414,916
7112 Basic Education Funding-Social Security	1,000,000
7271 Special Education funds for School-Aged Pupils	2,998,100
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	752,774
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,845,857
7505 Ready to Learn Block Grant	489,803
7820 State Share of Retirement Contributions	5,000,691
REVENUE FROM STATE SOURCES	\$25,102,141
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	44,004
8512 IDEA, Part B	175,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	987,090
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	117,500
8517 Title IV - 21st Century Schools	52,754
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000

REVENUE FROM FEDERAL SOURCES \$4,426,348

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 64,536,810

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,603,521	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,857</u>	
Total Approx. Tax Revenue:	\$25,449,378	
Approx. Tax Levy for Tax Rate Calculation:	\$27,826,117	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,045,960,201	\$1,045,960,201
b. Real Estate Mills	26.5691	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$939,870,271	\$939,870,271
d. Assessed Value	\$1,047,311,241	\$1,047,311,241
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$27,790,221	\$27,790,221
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$27,790,221	\$27,790,221
(f Total * g)		
i. Base Mills Subject to Index	26.5691	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.85175%	90.85175%
k. Tax Levy Needed	\$27,826,117	\$27,826,117
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	26.5691	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,826,117	\$27,826,117
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,980,260
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$23,603,521
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$23,603,521	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,857</u>	
Total Approx. Tax Revenue:	\$25,449,378	
Approx. Tax Levy for Tax Rate Calculation:	\$27,826,117	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.0835	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,412,165	\$29,412,165
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	\$11,651.13	
Number of Homestead/Farmstead Properties	6000	6000
Median Assessed Value of Homestead Properties		\$70,600

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$23,603,521
Amount of Tax Relief for Homestead Exclusions	<u>\$1,845,857</u>
Total Approx. Tax Revenue:	\$25,449,378
Approx. Tax Levy for Tax Rate Calculation:	\$27,826,117

Allegheny	Total
------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,845,857	Lowering RE Tax Rate	\$0	\$1,845,857
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,845,857

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,047,311,241	26.5691	27,826,117			90.85175%	
Totals:	1,047,311,241		27,826,117	1,845,857	25,980,260	90.85175%	23,603,521

	<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	45,000
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 45,000 45,000

	<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%	2,200,000	2,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	275,000	275,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	200,000	200,000
6155 Current Act 511 Business Privilege Taxes	6.0000	0.000	750,000	750,000
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.7500	0.000	564,000	564,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 3,989,000 3,989,000

Total Act 511, Current Taxes 4,034,000

Act 511 Tax Limit -->	939,870,271	12	11,278,443
	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	26.5691	26.5691	0.00%	Yes	5.7%				
	<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	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.7%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	5.7%				
6155	Current Act 511 Business Privilege Taxes	6.0000	6.0000	0.00%	Yes	5.7%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	5.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,343,240
1200 Special Programs - Elementary / Secondary	10,822,084
1300 Vocational Education	1,302,402
1500 Nonpublic School Programs	15,000
Total Instruction	\$35,482,726
2000 Support Services	
2100 Support Services - Students	1,359,165
2200 Support Services - Instructional Staff	680,152
2300 Support Services - Administration	3,651,553
2400 Support Services - Pupil Health	595,526
2500 Support Services - Business	5,455,692
2600 Operation and Maintenance of Plant Services	4,746,556
2700 Student Transportation Services	2,826,784
2800 Support Services - Central	1,289,530
2900 Other Support Services	27,584
Total Support Services	\$20,632,542
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,587,478
3300 Community Services	159,308
Total Operation of Non-Instructional Services	\$1,746,786
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,595,343
Total Other Expenditures and Financing Uses	\$7,595,343
Total Estimated Expenditures and Other Financing Uses	\$65,457,397

2023-2024 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

Printed 7/6/2023 1:18:20 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,217,963
200 Personnel Services - Employee Benefits	8,428,125
300 Purchased Professional and Technical Services	469,500
400 Purchased Property Services	22,200
500 Other Purchased Services	1,583,750
600 Supplies	616,702
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$23,343,240
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,276,687
200 Personnel Services - Employee Benefits	1,938,779
300 Purchased Professional and Technical Services	2,819,418
400 Purchased Property Services	200
500 Other Purchased Services	2,752,550
600 Supplies	11,950
700 Property	5,000
800 Other Objects	17,500
Total Special Programs - Elementary / Secondary	\$10,822,084
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	443,100
200 Personnel Services - Employee Benefits	226,502
400 Purchased Property Services	700
500 Other Purchased Services	612,600
600 Supplies	19,500
Total Vocational Education	\$1,302,402
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$35,482,726
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	706,364
200 Personnel Services - Employee Benefits	438,033
300 Purchased Professional and Technical Services	211,768
500 Other Purchased Services	500
600 Supplies	2,250
800 Other Objects	250
Total Support Services - Students	\$1,359,165
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	333,500
200 Personnel Services - Employee Benefits	228,151
600 Supplies	118,501

2023-2024 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

Printed 7/6/2023 1:18:20 PM

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$680,152
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,798,994
200 Personnel Services - Employee Benefits	1,102,910
300 Purchased Professional and Technical Services	425,670
400 Purchased Property Services	2,000
500 Other Purchased Services	253,202
600 Supplies	5,900
800 Other Objects	62,877
Total Support Services - Administration	\$3,651,553
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	229,482
200 Personnel Services - Employee Benefits	137,594
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	5,250
800 Other Objects	2,000
Total Support Services - Pupil Health	\$595,526
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	331,666
200 Personnel Services - Employee Benefits	239,156
300 Purchased Professional and Technical Services	68,700
400 Purchased Property Services	244,100
500 Other Purchased Services	77,500
600 Supplies	9,894
800 Other Objects	4,484,676
Total Support Services - Business	\$5,455,692
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,447,162
200 Personnel Services - Employee Benefits	1,065,886
300 Purchased Professional and Technical Services	475,000
400 Purchased Property Services	911,250
500 Other Purchased Services	372,758
600 Supplies	269,500
700 Property	40,000
800 Other Objects	165,000
Total Operation and Maintenance of Plant Services	\$4,746,556
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,826,784
Total Student Transportation Services	\$2,826,784
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	392,884
200 Personnel Services - Employee Benefits	231,702

2023-2024 Final General Fund Budget

LEA : 103029603 West Mifflin Area SD

Printed 7/6/2023 1:18:20 PM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	285,644
400 Purchased Property Services	150,000
500 Other Purchased Services	28,300
600 Supplies	100,000
700 Property	100,000
800 Other Objects	1,000
Total Support Services - Central	\$1,289,530
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,584
Total Other Support Services	\$27,584
Total Support Services	\$20,632,542
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	754,315
200 Personnel Services - Employee Benefits	361,113
300 Purchased Professional and Technical Services	157,050
400 Purchased Property Services	21,000
500 Other Purchased Services	108,000
600 Supplies	97,000
700 Property	66,000
800 Other Objects	23,000
Total Student Activities	\$1,587,478
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	101,377
200 Personnel Services - Employee Benefits	50,181
600 Supplies	7,500
800 Other Objects	250
Total Community Services	\$159,308
Total Operation of Non-Instructional Services	\$1,746,786
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,365,343
900 Other Uses of Funds	4,230,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,595,343
Total Other Expenditures and Financing Uses	\$7,595,343
TOTAL EXPENDITURES	\$65,457,397

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

6,000,000

5,079,413

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$6,000,000	\$5,079,413
TOTAL CASH AND INVESTMENTS	\$6,000,000	\$5,079,413

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

0510 Bonds Payable	80,943,550	76,625,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	720,773	549,162
0540 Accumulated Compensated Absences	1,780,192	1,780,192
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	306,790	306,790
0599 Other Noncurrent Liabilities		

Total General Fund	\$83,751,305	\$79,261,819
---------------------------	---------------------	---------------------

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

<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	\$83,751,305	\$79,261,819

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$83,751,305	\$79,261,819
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,079,413
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,079,413

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,079,413
--	--------------------