

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

6-10-24

Secretary of the Board - Original Signature Required

Date

6-10-24

Chief School Administrator - Original Signature Required

Date

6-10-24

Contact Person

Telephone

Extension

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(412)828-1800

Ext: 4020

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2024-2025 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverview SD	COUNTY : Allegheny	AUN : 103028203
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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 2024-2025 (compared to 2023-2024)?

Yes ☒

No ☐

If yes, see information below, taken from the 2024-2025 General Fund Budget.


Total Budgeted Expenditures	\$26935000
Ending Unassigned Fund Balance	\$2154700
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6-10-2024
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DUE DATE: AUGUST 15, 2024

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny	AUN Number : 103028203
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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 5/13/2024
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$166,900.00 Function 2500, Object 200: \$181,371.00	MANDATORY BENEFITS IN 200 OBJECT - AMT IS CORRECT
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	UNANTICIPATED EXPENDITURES
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.	UNANTICIPATED EXPENDITURES
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS, LEGAL OUTCOMES, UNANTICIPATED EXPENDITURES
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, LEGAL OUTCOMES, UNANTICIPATED EXPENDITURES

<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	252,237	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	5,848,617	
0840 Assigned Fund Balance	541,277	
0850 Unassigned Fund Balance	2,154,700	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,544,594</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	18,956,767	
7000 Revenue from State Sources	7,745,989	
8000 Revenue from Federal Sources	232,244	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,935,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,479,594</u>

LEA : 103028203 Riverview SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,273,225
6113 Public Utility Realty Taxes	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	18,000
6150 Current Act 511 Taxes - Proportional Assessments	1,459,966
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	322,926
6700 Revenues from LEA Activities	15,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	6,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$18,956,767
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,644,359
7112 Basic Education Funding-Social Security	440,000
7271 Special Education funds for School-Aged Pupils	785,058
7311 Pupil Transportation Subsidy	117,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	34,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	171,200
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	538,221
7505 Ready to Learn Block Grant	126,151
7820 State Share of Retirement Contributions	1,870,000
REVENUE FROM STATE SOURCES	\$7,745,989
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	188,587
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	28,350
8516 Title III - Language Instruction for English Learners and Immigrant Students	700
8517 Title IV - 21st Century Schools	14,607
REVENUE FROM FEDERAL SOURCES	\$232,244
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,935,000

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,273,225	
Amount of Tax Relief for Homestead Exclusions	<u>\$538,221</u>	
Total Approx. Tax Revenue:	\$16,811,446	
Approx. Tax Levy for Tax Rate Calculation:	\$17,668,209	
	Allegheny	Total

2023-24 Data		
a. Assessed Value	\$698,873,895	\$698,873,895
b. Real Estate Mills	24.1409	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$741,833,138	\$741,833,138
d. Assessed Value	\$708,403,015	\$708,403,015
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$16,871,445	\$16,871,445
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$16,871,445	\$16,871,445
(f Total * g)		
i. Base Mills Subject to Index	24.1409	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.99846%	94.99846%
k. Tax Levy Needed	\$17,668,209	\$17,668,209
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	24.9409	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,668,209	\$17,668,209
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,129,988
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,273,225
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,273,225	
Amount of Tax Relief for Homestead Exclusions	<u>\$538,221</u>	
Total Approx. Tax Revenue:	\$16,811,446	
Approx. Tax Levy for Tax Rate Calculation:	\$17,668,209	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.4203	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,007,817	\$18,007,817
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	\$9,777.90	
Number of Homestead/Farmstead Properties	2213	2213
Median Assessed Value of Homestead Properties		\$148,300

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,273,225
Amount of Tax Relief for Homestead Exclusions	<u>\$538,221</u>
Total Approx. Tax Revenue:	\$16,811,446
Approx. Tax Levy for Tax Rate Calculation:	\$17,668,209
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$538,221	Lowering RE Tax Rate	\$0	\$538,221
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$538,221

<u>CODE</u>								
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>					
Allegheny	708,403,015	24.9409	17,668,209				94.99846%	
Totals:	708,403,015		17,668,209	-	538,221	=	17,129,988	X 94.99846% = 16,273,225
				<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	21,000	18,000	
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						21,000	18,000	
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%	1,209,966	1,209,966	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000	
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						1,459,966	1,459,966	
Total Act 511, Current Taxes							1,477,966	
Act 511 Tax Limit -->					741,833,138	X	12	8,901,998
					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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	24.1409	24.9409	3.32%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,844,642
1200 Special Programs - Elementary / Secondary	2,837,268
1300 Vocational Education	673,669
1400 Other Instructional Programs - Elementary / Secondary	73,098
Total Instruction	\$15,428,677
2000 Support Services	
2100 Support Services - Students	775,498
2200 Support Services - Instructional Staff	2,460,361
2300 Support Services - Administration	1,821,767
2400 Support Services - Pupil Health	193,047
2500 Support Services - Business	390,771
2600 Operation and Maintenance of Plant Services	1,949,653
2700 Student Transportation Services	1,067,120
2900 Other Support Services	20,000
Total Support Services	\$8,678,217
3000 Operation of Non-Instructional Services	
3200 Student Activities	914,072
3300 Community Services	64,027
Total Operation of Non-Instructional Services	\$978,099
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,699,307
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	77,000
Total Other Expenditures and Financing Uses	\$1,832,007
Total Estimated Expenditures and Other Financing Uses	\$26,935,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,431,427
200 Personnel Services - Employee Benefits	4,321,465
300 Purchased Professional and Technical Services	258,100
400 Purchased Property Services	4,750
500 Other Purchased Services	641,500
600 Supplies	138,600
700 Property	9,500
800 Other Objects	39,300
Total Regular Programs - Elementary / Secondary	\$11,844,642
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,033,803
200 Personnel Services - Employee Benefits	734,050
300 Purchased Professional and Technical Services	131,600
500 Other Purchased Services	918,915
600 Supplies	13,700
700 Property	2,500
800 Other Objects	2,700
Total Special Programs - Elementary / Secondary	\$2,837,268
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	244,775
200 Personnel Services - Employee Benefits	154,162
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	256,732
600 Supplies	16,300
700 Property	1,000
Total Vocational Education	\$673,669
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	13,098
500 Other Purchased Services	46,000
Total Other Instructional Programs - Elementary / Secondary	\$73,098
Total Instruction	\$15,428,677
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	424,243
200 Personnel Services - Employee Benefits	277,205
300 Purchased Professional and Technical Services	64,000
500 Other Purchased Services	3,100
600 Supplies	6,450
800 Other Objects	500
Total Support Services - Students	\$775,498
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,142,792
200 Personnel Services - Employee Benefits	667,172
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	1,600
600 Supplies	452,697
700 Property	169,000
800 Other Objects	3,100
Total Support Services - Instructional Staff	\$2,460,361
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	882,930
200 Personnel Services - Employee Benefits	527,873
300 Purchased Professional and Technical Services	289,600
500 Other Purchased Services	53,404
600 Supplies	30,600
700 Property	1,500
800 Other Objects	35,860
Total Support Services - Administration	\$1,821,767
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	100,112
200 Personnel Services - Employee Benefits	69,285
300 Purchased Professional and Technical Services	16,900
500 Other Purchased Services	500
600 Supplies	4,800
700 Property	1,200
800 Other Objects	250
Total Support Services - Pupil Health	\$193,047
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	166,900
200 Personnel Services - Employee Benefits	181,371
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	5,000
600 Supplies	3,000
800 Other Objects	30,000
Total Support Services - Business	\$390,771
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	738,925
200 Personnel Services - Employee Benefits	441,875
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	218,550
500 Other Purchased Services	121,803
600 Supplies	368,000
700 Property	17,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,949,653
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,067,120
Total Student Transportation Services	\$1,067,120
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$8,678,217
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	398,000
200 Personnel Services - Employee Benefits	181,117
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	90,400
500 Other Purchased Services	96,655
600 Supplies	18,800
700 Property	48,350
800 Other Objects	38,750
Total Student Activities	\$914,072
3300 Community Services	
100 Personnel Services - Salaries	6,700
200 Personnel Services - Employee Benefits	3,327
300 Purchased Professional and Technical Services	54,000
Total Community Services	\$64,027
Total Operation of Non-Instructional Services	\$978,099
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	15,000
700 Property	3,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
Total Facilities Acquisition, Construction and Improvement Services	\$18,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	704,307
900 Other Uses of Funds	995,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,699,307
5200 Interfund Transfers - Out	
900 Other Uses of Funds	55,700
Total Interfund Transfers - Out	\$55,700
5900 Budgetary Reserve	
800 Other Objects	77,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$77,000
Total Other Expenditures and Financing Uses	\$1,832,007
TOTAL EXPENDITURES	\$26,935,000

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Cash and Short-Term Investments

	06/30/2024 Estimate	06/30/2025 Projection
General Fund	7,000,000	7,000,000
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	3,500,000	4,000,000
Other Capital Projects Fund	300,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	50,000	45,000
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,965,000	\$11,160,000

Long-Term Investments

	06/30/2024 Estimate	06/30/2025 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		

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<u>Long-Term Investments</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,965,000	\$11,160,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable	21,750,000	21,500,000
0520 Extended-Term Financing Agreements Payable	20,000	
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	44,180	44,180
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,866,313	4,866,313
0599 Other Noncurrent Liabilities	26,935,000	26,935,000
Total General Fund	\$53,615,493	\$53,345,493
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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$53,615,493	\$53,345,493

<u>Short-Term Payables</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 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	\$53,615,493	\$53,345,493

Account Description	Amounts
0810 Nonspendable Fund Balance	252,237
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,848,517
0840 Assigned Fund Balance	541,277
0850 Unassigned Fund Balance	2,154,800
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,544,594
5900 Budgetary Reserve	77,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,873,831