LEA Name: Riverview SD

AUN Number: 103028203

County: Allegheny

FINAL GENERAL FUND BUDGET

Class: 3

Fiscal Year 2023-2024

General Fund Budget Approval		
Date of Adoption of the General Fund Budget:		
President of the Board - Original Signature Required	5-15-2 Date	3
Secretary of the Board - Original Signature Required	5-15-23	3
	Date 5 - 15 - 2	3
Chief School Administrator - Original Signature Required	Date	
Joan Wehner	(412)828-1800	Extn :4020
Contact Person	Telephone	Extension
jwehner@rsd.k12.pa.us		
Email Address		

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 :	County:	AUN Number :
Riverview SD	Allegheny	103028203
Section 687(a)(1) of the School Code requires the president the proposed budget was prepared, presented and will be rof Education.	nt of the board of school directors of each school district made available for public inspection using the uniform for	to certify to the Department of Education that orm prepared and furnished by the Department
I hereby certif	fy that the above information is accurate and comp	lete.

DATE

5-15-23

DUE DATE:

SIGNATURE OF SCHOOL BOARD PRESIDENT

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET LEA: 103028203 Riverview SD

Printed 5/17/2023 10:44:40 AM

<u>Val Number</u>	Description	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 increases, 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 increases, Legal outcomes, unanticipated expenditures

2023-2024 Final	General	Fund	Budget
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Estimated Revenues and Other Financing Sources: Budget Summary

LEA: 103028203 Riverview SD

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<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	210,180
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,293,458
0840 Assigned Fund Balance	541,277
0850 Unassigned Fund Balance	2,098,876
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,933,611</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,537,602
7000 Revenue from State Sources	7,054,701
8000 Revenue from Federal Sources	278,278
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,870,581</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,804,192</u>

LEA: 103028203 Riverview SD

Printed 5/17/2023 10:44:43 AM

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,866,247
6113 Public Utility Realty Taxes	16,099
6140 Current Act 511 Taxes - Flat Rate Assessments	18,762
6150 Current Act 511 Taxes - Proportional Assessments	1,367,326
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,041,168
6700 Revenues from LEA Activities	17,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	195,000
6910 Rentals	6,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$18,537,602
REVENUE FROM STATE SOURCES	·
7111 Basic Education Funding-Formula	3,020,333
7112 Basic Education Funding-Social Security	450,000
7271 Special Education funds for School-Aged Pupils	769,379
7311 Pupil Transportation Subsidy	160,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	23,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	187,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	448,838
7505 Ready to Learn Block Grant	126,151
7820 State Share of Retirement Contributions	1,850,000
REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES	\$7,054,701
8514 Title I - Improving the Academic Achievement of the Disadvantaged	186,596
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	29,994
8516 Title III - Language Instruction for English Learners and Immigrant Students	700
8517 Title IV - 21st Century Schools	14,599
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	23,000
8745 GEER II - Governor's Emergency Education Relief Fund	23,389
REVENUE FROM FEDERAL SOURCES	\$278,278
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,870,581

AUN: 103028203 Riverview SD

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Act 1 Index (current): 4.1%

Rate Calculation Method: \$15,866,247 Approx, Tax Revenue from RE Taxes:

-hh	OX. Tax Neveride Holli NL Taxes.		
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$448,838</u>	
Tota	l Approx, Tax Revenue:	\$16,315,085	
Аррі	rox. Tax Levy for Tax Rate Calculation:	\$16,871,445	
		Allegheny	Total
	2022-23 Dafa		هاجي المراجع ا
	a. Assessed Value	\$693,075,861	\$693,075,861
	b. Real Estate Mills	23.6675	
l.	2023-24 Data		
	c, 2021 STEB Market Value	\$688,665,325	\$688,665,325
	d. Assessed Value	\$698,873,895	\$698,873,895
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		and the state of t
	f, 2022-23 Tax Levy	\$16,403,373	\$16,403,373
	(a * b)		
	2023-24 Calculations		
	g. Percent of Total Market Value	100,00000%	100,00000%
R.	h, Rebalanced 2022-23 Tax Levy	\$16,403,373	\$16,403,373
	(f Total * g)		
	i, Base Mills Subject to Index	23,6675	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment	and the second s	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.61223%	96,61223%
	k. Tax Levy Needed	\$16,871,445	\$16,871,445
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	24.1409	
III.	(k / d * 1000)		
····	m. Tax Levy Generated by Mills	\$16,871,4 4 5	\$16,871,445
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,422,607
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o, Net Tax Revenue Generated By Mills		\$15,866,247
	(n * Est. Pct. Collection)		C

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AUN: 103028203 Riverview SD

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Act 1 Index (current): 4.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$15,866,247

Amount of Tax Relief for Homestead Exclusions \$448,838

Total Approx, Tax Revenue: \$16,315,085

Approx. Tax Levy for Tax Rate Calculation: \$16,871,445

Allegheny Total

p, Maximum Mills Based On Index 24.6378

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$17,218,715 \$17,218,715

V. (p / 1000 * d)

s. Millage Rate within Index?

(If I > p Then No)

t, Tax Levy In Excess of Index \$0

(if (m > r), (m - r))

u.Tax Revenue In Excess of Index \$0

(t * Est, Pct, Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$8,425.40

Number of Homestead/Farmstead Properties 2207 2207

Median Assessed Value of Homestead Properties \$146,800

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 103028203 Riverview SD

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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$15,866,247

Amount of Tax Relief for Homestead Exclusions

\$448,838

Total Approx. Tax Revenue:

\$16,315,085

Approx, Tax Levy for Tax Rate Calculation:

\$16,871,445

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$448,838 Lowering RE Tax Rate \$0 \$448,838

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$448,838

Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

LEA: 103028203 Riverview SD

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CODE

6111 <u>Curre</u>	<u>nt Real Estate Taxes</u>		Amount of Tax	Relief for Tax Levy Minu		Net Tax Revenue
County Nam	e Taxable Assessed Value Real Estate Mills T	ax Levy Generated by Mills	Homestead Ex	clusions <u>Exclus</u>	sions Percent Collec	ted Generated By Mills
Allegheny	698,873,895 24,1409	16,871,445			96.612	23%
Totals:	698,873,895	16,871,445	-	448,838 =	16,422,607 X 96,612	223% = 15,866,247
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.00			0
6140	Current Act 511 Taxes - Flat Rate Assessments		<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6 1 41	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	18,762	18,762
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat F	Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat F	Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessmen	ents	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assess	sments			18,762	18,762
6150	Current Act 511 Taxes - Proportional Assessment	<u>s</u>	Rate	Add' Rate (lf appl.)	<u>Tax Levy</u>	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	1,098,451	1,098,451
6152	Current Act 511 Occupation Taxes		0.000	0,000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0,500%	0.000%	268,875	268,875
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 – Perce	entage	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 Assess	sments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Ass	sessments			1,367,326	1,367,326
	Total Act 511, Current Taxes					1,386,088
		Act 511 7	Гах Limit>	688,665,329 Market Value	*	8,263,984 (511 Limit)
				Mcli ver Agla		(OTT Ellinit)

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Tax		Tax Rate Charged in:		Percent	Less than	Additional Charge		Percent	Less than					
Functio n	Description	2022-23 (Rebalanced)	2023-24		Change in	Change in	Change in or eq	or equal to Index	ange in or equal to	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes		-											
	Allegheny	23.6675	24.1409	2.01%	Yes	4.1%								
6120	Current Per Capita Taxes, Section 679					4.1%								
Curr	ent Act 511 Taxes – Flat Rate Assessments													
6141	Current Act 511 Per Capita Taxes					4.1%								
6142	Current Act 511 Occupation Taxes - Flat Rate					4.1%								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5,00	0.00%	Yes	4.1%								
Cum	ent Act 511 Taxes - Proportional Assessments	,												
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%								
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%								

\$25,870,581

2023-2024 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Budget Summary
LEA: 103028203 Riverview SD	
Printed 5/17/2023 10:44:50 AM	Page - 1 of 1
<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,298,671
1200 Special Programs - Elementary / Secondary	2,780,553
1300 Vocational Education	650,452
1400 Other Instructional Programs - Elementary / Secondary	63,058
Total Instruction	\$14,792,734
2000 Support Services	
2100 Support Services - Students	717,535
2200 Support Services - Instructional Staff	2,211,046
2300 Support Services - Administration	1,725,802
2400 Support Services - Pupil Health 2500 Support Services - Business	189,050
2600 Operation and Maintenance of Plant Services	478,190 1,869,472
2700 Student Transportation Services	1,067,120
2900 Other Support Services	20,000
Total Support Services	\$8,278,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	823,392
3300 Community Services	63,472
Total Operation of Non-Instructional Services	\$886,864
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	1,696,720
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	142,348
Total Other Expenditures and Financing Uses	\$1,894,768

Total Estimated Expenditures and Other Financing Uses

2023-2024 Final General Fund Budget Estimated Expenditures and Other Financing	Uses: Detail
LEA: 103028203 Riverview SD	
Printed 5/17/2023 10:44:51 AM	Page - 1 of 4
<u>Description</u>	Amount
1000 Instruction	
	6,096,317 4,089,903 264,851 4,250 638,750 160,900 9,300 34,400
	1,298,671
1200 Special Programs - Elementary / Secondary	1,051,882 690,620 126,669 897,732 10,950 2,500 200
	2,780,553
1300 Vocational Education 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property	225,061 151,409 700 256,732 15,450 1,100
Total Vocational Education	\$650,452
1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 500 Other Purchased Services	12,000 5,058 46,000
Total Other Instructional Programs - Elementary / Secondary	\$63,058
Total Instruction \$14	4,792,734
2000 Support Services	
2100 Support Services - Students 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 800 Other Objects	405,433 268,763 32,389 3,800 6,650 500
Total Support Services - Students	\$717,535
2200 Support Services - Instructional Staff Page 12	•

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Printed 5/17/2023 10:44:51 AM		Page - 2 of 4
Description 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Support Services - Instructional Staff 2300 Support Services - Administration		Amount 960,852 647,854 12,000 2,200 465,040 120,000 3,100 \$2,211,046
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects		816,820 507,918 281,600 52,004 30,100 1,500 35,860
Total Support Services - Administration 2400 Support Services - Pupil Health 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects		\$1,725,802 99,800 65,800 16,900 500 4,600 1,200 250
Total Support Services - Pupil Health 2500 Support Services - Business 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies 800 Other Objects		\$189,050 253,507 182,083 4,500 5,000 3,000 30,100
Total Support Services - Business 2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects		\$478,190 660,822 439,797 42,000 218,550 121,803 368,000 17,000 1,500
Total Operation and Maintenance of Plant Services 2700 Student Transportation Services	Page 13	\$1,869,472

Page 13

		Estimated Expenditures and Other Finance	ing Uses: Detail
2023-2024 Final General Fund Budget		Louisiana Experiancia and Giro, I mand	ing coos. Data(i
LEA: 103028203 Riverview SD			D-112 0 -54
Printed 5/17/2023 10:44:51 AM			Page - 3 of 4
<u>Description</u>			<u>Amount</u>
500 Other Purchased Services			1,067,120
Total Student Transportation Services			\$1,067,120
2900 Other Support Services			80.000
500 Other Purchased Services			20,000 \$20,000
Total Other Support Services			*
Total Support Services		the second second second	\$8,278,215
3000 Operation of Non-Instructional Services			
3200 Student Activities			0.47.000
100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits			347,600 146,362
300 Purchased Professional and Technical Services			37,875
400 Purchased Property Services			90,400
500 Other Purchased Services			96,655
600 Supplies			17,400
700 Property			48,350
800 Other Objects			38,750
Total Student Activities	en e		\$823,392
3300 Community Services 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services			6,663 2,809
			54,000 \$63,472
Total Community Services			\$886,864
Total Operation of Non-Instructional Services			\$000,00 4
4000 Facilities Acquisition, Construction and Improvement Services		·	
4000 Facilities Acquisition, Construction and Improvement Services 300 Purchased Professional and Technical Services			45.000
700 Property			15,000 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			410,000
5100 Debt Service / Other Expenditures and Financing Uses			704 700
800 Other Objects 900 Other Uses of Funds			731,720 965,000
Total Debt Service / Other Expenditures and Financing Uses			\$1,696,720
	and the second of the second o		Autonolicae
5200 Interfund Transfers - Out 900 Other Uses of Funds			55,700
Total Interfund Transfers - Out			\$5 5,700
5900 Budgetary Reserve			4J. 44:
000 Other Objects			440.040

142,348

800 Other Objects

LEA: 103028203 Riverview SD

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Description

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Estimated Expenditures and Other Financing Uses: Detail

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<u>Amount</u>

\$142,348

\$1,894,768

\$25,870,581

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2023-2024 Final General Fund Budget

LEA: 103028203 Riverview SD

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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 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	3,000,000
Other Capital Projects Fund	1,000,000	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	55,000	45,000
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,670,000	\$10,460,000
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

LEA: 103028203 Riverview SD		
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Long-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,670,000	\$10,460,000

Schedule Of Cash And Investments (CAIN)

Schedule Of Indebtedness (DEBT)

06/30/2024 Projection

21,750,000 20,000

44,180

4,866,313 27,590,000 **\$54,270,493**

2023-2024 Final General Fund Budget

Total Athletic / School-Sponsored Extra Curricular Activities Fund

LEA: 103028203 Riverview SD

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General Fund	Long-Term Indebtedness	<u>06/30/2023 EstImate</u>
Extended-Term Financing Agroements Payable 40,000	General Fund	
0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Pose-Employment Benefits (OPEB) 4,865,313 0599 Other Noncurrent Liabilities 27,590,000 Total General Fund 854,535,493 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Catended-Term Financing Agreements Payable 0520 Lotense and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Pose-Employment Benefits (OPEB) 0570 Other Comptrotter-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 Pose-Employment Benefits (OPEB) 0570 Other Comptrotler-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 Pose-Employment Benefits (OPEB)	0510 Bonds Payable	21,995,000
0540 Accumulated Compensated Absences 0560 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 4,866,313 0569 Other Noncurrent Liabilities 27,590,000 Total General Fund \$54,535,493 Public Purpose (Expendable) Trust Fund 0510 Bonde 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 Comproted Expendable) Trust Fund Other Comproted Expendable) Trust Fund Other Order Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities 0510 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0640 Accumulated Compensated Absences 0550 Authority Lease Obligations 0650 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Other Comptrotler-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 Obligations 0550 Authority Lease Obligations 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0520 Extended-Term Financing Agreements Payable	. 40,000
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 4,856,313 5599 Other Noncurrent Liabilities 27,590,000 Total General Fund \$54,533,493 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensative Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensative Absences 0550 Authority Lease Obligations 0540 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Sonds Payable 0540 Other Post-Employment Bonefits (OPEB) 0550 Extended-Term Financing Agreements Payable 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0530 Lease and Other Right To Use Obligations	
0560 Other Post-Employment Benefits (OPEB) 4,866,313 0599 Other Noncurrent Liabilities 27,590,000 Total General Fund \$54,535,493 Public Purpose (Expendable) Trust Fund 0510 Bonds Payable 0520 Extended-Term Finanding Agreements Payable 0520 Extended-Term Finanding 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 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities Total Public Purpose (Expendable) Trust Fund 0560 Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Total Cherr Comptroller-Approved Special Revenue Funds 0510 Sends Other Post-Employment Benefits (OPEB) 0590 Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds 0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable 0520 Extended-Term Financing Agreements Payable 0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations	0540 Accumulated Compensated Absences	44,180
Total General Fund S44,535,493 Public Purpose (Expendable) Trust Fund S580 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 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 Athlete / 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	0550 Authority Lease Obligations	
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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)	0520 Extended-Term Financing Agreements Payable	
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)	0530 Lease and Other Right To Use 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)	0540 Accumulated Compensated Absences	
Other Noncurrent Liabilities Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activitles Fund O510 Bonds Payable O520 Extended-Term Financing Agreements Payable O530 Lease and Other Right To Use Obligations O540 Accumulated Compensated Absences O550 Authority Lease Obligations O560 Other Post-Employment Benefits (OPEB)	0550 Authority Lease Obligations	
Total Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activitles 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)	0560 Other Post-Employment Benefits (OPEB)	
Athletic / School-Sponsored Extra Curricular Activitles 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	
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)	Total Other Comptroller-Approved Special Revenue Funds	
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)	Athletic / School-Sponsored Extra Curricular Activities Fund	
0530 Lease and Other Right To Use Obligations 0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0510 Bonds Payable	
0540 Accumulated Compensated Absences 0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0520 Extended-Term Financing Agreements Payable	
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB)	0530 Lease and Other Right To Use Obligations	
0560 Other Post-Employment Benefits (OPEB)	0540 Accumulated Compensated Absences	
	0550 Authority Lease Obligations	
0599 Other Noncurrent Liabilities	0560 Other Post-Employment Benefits (OPEB)	
	0599 Other Noncurrent Liabilities	

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2023-2024 Final General Fund Budget

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Long-Term Indebtedness

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

06/30/2023 Estimate

06/30/2024 Projection

Schedule Of Indebtedness (DEBT)

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2023-2024 Final General Fund Budget

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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

Schedule Of Indebtedness (DEBT)

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2023-2024 Final General Fund Budget

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Long-Term Indebtedness

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

06/30/2023 Estimate

06/30/2024 Projection

2023-2024 Final General Fund Budget

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Long-Term Indebtedness		06/30/2	2023 Estimate	06/30/2024 Projection
Other Agency Fund				
0510 Bonds Payable				
0520 Extended-Term Financing Agreements Payable				
0530 Lease and Other Right To Use Obligations				
0540 Accumulated Compensated Absences				
0550 Authority Lease Obligations				
0560 Other Post-Employment Benefits (OPEB)				
0599 Other Noncurrent Liabilities				
Total Other Agency Fund	 •			
Permanent Fund				
0510 Bonds Payable				
0520 Extended-Term Financing Agreements Payable				
0530 Lease and Other Right To Use Obligations				
0540 Accumulated Compensated Absences				
0550 Authority Lease Obligations				
0560 Other Post-Employment Benefits (OPEB)				
0599 Other Noncurrent Liabilities				
Total Permanent Fund				
Total Long-Term Indebtedness			\$54,535,493	\$54,270,4 93

Schedule Of Indebtedness (DEBT)

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2023-2024 Final General Fund Budget

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06/30/2023 Estimate

06/30/2024 Projection

Short-Term Payables
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 / Cafeterla 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 \$54,535,493 \$54,270,493

2023-2024	Final	General	Fund	Budget
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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	210,180
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,293,458
0840 Assigned Fund Balance	541,277
0850 Unassigned Fund Balance	2,098,876
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,933,611
5900 Budgetary Reserve	142,348
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,286,139