

# FINAL GENERAL FUND BUDGET

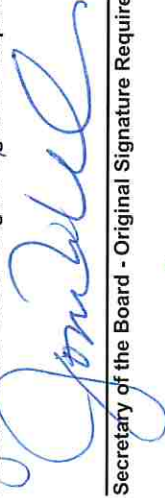
Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/21/23  
Date

  
Secretary of the Board - Original Signature Required

6/21/23  
Date

  
Chief School Administrator - Original Signature Required

6/21/23  
Date

Joan Wehner  
Contact Person

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2023-2024 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 2023-2024 (compared to 2022-2023 )?      Yes       No

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

Total Budgeted Expenditures	\$25870581
Ending Unassigned Fund Balance	\$2069646
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 6/22/23
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DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverview SD	County : Allegheny
AUN Number : 103028203	

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 5-15-23
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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	2,069,646
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$7,904,381</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
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	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$25,870,581</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$33,774,962</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
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
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$18,537,602</b>
<b>REVENUE FROM STATE SOURCES</b>	
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
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,054,701</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
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
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$278,278</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,870,581</b>

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	<u>\$448,838</u>
Total Approx. Tax Revenue:	\$16,315,085
Approx. Tax Levy for Tax Rate Calculation:	\$16,871,445

Allegheny

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$693,075,861	\$693,075,861
b. Real Estate Mills	23.6675	
<b>I. 2023-24 Data</b>		
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
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$16,403,373	\$16,403,373
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.61223%	96.61223%
k. Tax Levy Needed	\$16,871,445	\$16,871,445
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>24.1409</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$16,871,445	\$16,871,445
(l / 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)		

Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,866,247</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$448,838</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$16,315,085</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$16,871,445</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.6378	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,218,715	\$17,218,715
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$8,425.40	
Number of Homestead/Farmstead Properties	2207	2207
Median Assessed Value of Homestead Properties		\$146,800

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$15,866,247</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$448,838</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,315,085</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$16,871,445</b>

<b>Allegheny</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$448,838</b>

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	698,873,895	24.1409	16,871,445			96.61223%	
<b>Totals:</b>	<b>698,873,895</b>		<b>16,871,445</b>	448,838 =	16,422,607 X	96.61223% =	15,866,247

	<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	18,762
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 18,762 18,762**

	<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%	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 – 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 1,367,326 1,367,326**

**Total Act 511, Current Taxes 1,386,088**

<b>Act 511 Tax Limit --&gt;</b>	<b>688,665,325 X</b>	<b>12</b>	<b>8,263,984</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:			
		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index		2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u> Allegheny	23.6675	24.1409	2.01%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					4.1%				
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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
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
<b>Total Instruction</b>	<b>\$14,792,734</b>
<b>2000 Support Services</b>	
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	189,050
2500 Support Services - Business	478,190
2600 Operation and Maintenance of Plant Services	1,869,472
2700 Student Transportation Services	1,067,120
2900 Other Support Services	20,000
<b>Total Support Services</b>	<b>\$8,278,215</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	823,392
3300 Community Services	63,472
<b>Total Operation of Non-Instructional Services</b>	<b>\$886,864</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	18,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,696,720
5200 Interfund Transfers - Out	55,700
5900 Budgetary Reserve	142,348
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,894,768</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$25,870,581</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,096,317
200 Personnel Services - Employee Benefits	4,089,903
300 Purchased Professional and Technical Services	264,851
400 Purchased Property Services	4,250
500 Other Purchased Services	638,750
600 Supplies	160,900
700 Property	9,300
800 Other Objects	34,400
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,298,671</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,051,882
200 Personnel Services - Employee Benefits	690,620
300 Purchased Professional and Technical Services	126,669
500 Other Purchased Services	897,732
600 Supplies	10,950
700 Property	2,500
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,780,553</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	225,061
200 Personnel Services - Employee Benefits	151,409
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	256,732
600 Supplies	15,450
700 Property	1,100
<b>Total Vocational Education</b>	<b>\$650,452</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,058
500 Other Purchased Services	46,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$63,058</b>
<b>Total Instruction</b>	<b>\$14,792,734</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	405,433
200 Personnel Services - Employee Benefits	268,763
300 Purchased Professional and Technical Services	32,389
500 Other Purchased Services	3,800
600 Supplies	6,650
800 Other Objects	500
<b>Total Support Services - Students</b>	<b>\$717,535</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,067,120
<b>Total Student Transportation Services</b>	<b>\$1,067,120</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	20,000
<b>Total Other Support Services</b>	<b>\$20,000</b>
<b>Total Support Services</b>	<b>\$8,278,215</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	347,600
200 Personnel Services - Employee Benefits	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
<b>Total Student Activities</b>	<b>\$823,392</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	6,663
200 Personnel Services - Employee Benefits	2,809
300 Purchased Professional and Technical Services	54,000
<b>Total Community Services</b>	<b>\$63,472</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$886,864</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	15,000
700 Property	3,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$18,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	731,720
900 Other Uses of Funds	965,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,696,720</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	55,700
<b>Total Interfund Transfers - Out</b>	<b>\$55,700</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	142,348

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$142,348
Total Other Expenditures and Financing Uses	\$1,894,768
<b>TOTAL EXPENDITURES</b>	<b>\$25,870,581</b>



**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$11,670,000</b>	<b>\$10,460,000</b>

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,670,000</b>	<b>\$10,460,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	21,995,000	21,750,000
0520 Extended-Term Financing Agreements Payable	40,000	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	27,590,000	27,590,000
<b>Total General Fund</b>	<b>\$54,535,493</b>	<b>\$54,270,493</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$54,535,493</b>	<b>\$54,270,493</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$54,535,493</b>	<b>\$54,270,493</b>
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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	2,069,646
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,904,381</b>
<b>5900 Budgetary Reserve</b>	<b>142,348</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,256,909</b>