

Proposed →

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

5-15-23
Date


Secretary of the Board - Original Signature Required

5-15-23
Date


Chief School Administrator - Original Signature Required

5-15-23
Date

Joan Wehner
Contact Person

(412)828-1800 Extn :4020
Telephone Extension

jwehner@rsd.k12.pa.us
Email Address

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

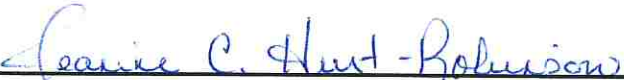
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 5-15-23
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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>
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

<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>

	<u>Amount</u>
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	\$7,054,701
REVENUE FROM FEDERAL SOURCES	
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

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

2022-23 Data

a. Assessed Value \$693,075,861 \$693,075,861
 b. Real Estate Mills 23.6675

I. 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

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%
 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

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)

l. 2023-24 Real Estate Tax Rate 24.1409
 (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%

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

Index Maximums

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
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	\$8,425,40	
Number of Homestead/Farmstead Properties	2207	2207
Median Assessed Value of Homestead Properties		\$146,800

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

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

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	698,873,895	24.1409	16,871,445			96.61223%	
Totals:	698,873,895		16,871,445	448,838 =	16,422,607 X	96.61223% =	15,866,247

	Rate		Estimated Revenue
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
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,098,451
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	268,875
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,367,326
Total Act 511, Current Taxes			1,386,088
Act 511 Tax Limit -->		688,665,325 X	12
		Market Value	Mills
			8,263,984
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	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>
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	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
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	\$25,870,581

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	\$11,298,671
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	\$2,780,553
1300 Vocational Education	
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
Total Vocational Education	\$650,452
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,058
500 Other Purchased Services	46,000
Total Other Instructional Programs - Elementary / Secondary	\$63,058
Total Instruction	\$14,792,734
2000 Support Services	
2100 Support Services - Students	
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
Total Support Services - Students	\$717,535
2200 Support Services - Instructional Staff	

<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
Total Support Services - Instructional Staff	\$2,211,046
2300 Support Services - Administration	
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
Total Support Services - Administration	\$1,725,802
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$189,050
2500 Support Services - Business	
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
Total Support Services - Business	\$478,190
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$1,869,472
2700 Student Transportation Services	

<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	\$8,278,215
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$823,392
3300 Community Services	
100 Personnel Services - Salaries	6,663
200 Personnel Services - Employee Benefits	2,809
300 Purchased Professional and Technical Services	54,000
Total 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	
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	731,720
900 Other Uses of Funds	965,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,696,720
5200 Interfund Transfers - Out	
900 Other Uses of Funds	55,700
Total Interfund Transfers - Out	\$55,700
5900 Budgetary Reserve	
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
TOTAL EXPENDITURES	\$25,870,581

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
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
Total General Fund	\$54,535,493	\$54,270,493
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		

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

Long-Term Indebtedness

06/30/2023 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

\$54,270,493

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$54,535,493	\$54,270,493

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