

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/01/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

TONJA WHEELER

Contact Person

(717)244-4518      Extn :7551  
Telephone      Extension

wheelerj@rlasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Red Lion Area SD	COUNTY : York	AUN : 112675503
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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 ☒

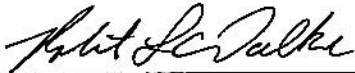
If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$100050000
Ending Unassigned Fund Balance	\$8008983
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.00%

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 6/1/2023
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DUE DATE: AUGUST 15, 2023

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

(03/2006)

24 PS 6-687(a)(1)

School District Name :  Red Lion Area SD	County :  York	AUN Number :  112675503
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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
	04/20/2023

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$813,486.00 Function 2200, Object 200: \$900,772.00	Tuition Reimbursement has to be entered into object 240 causing it to be greater than object 100
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.	Prudent Fiscal Management Requires that a percentage of funds be set aside for anticipated or emergency expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Designated for debt & future retirement increases and technology.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Designated for Retirement Reserve, future capital projects, Self insurance fund

<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	201,428	
0820 Restricted Fund Balance	110,000	
0830 Committed Fund Balance	5,861,466	
0840 Assigned Fund Balance	10,589,327	
0850 Unassigned Fund Balance	7,134,983	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$23,585,776</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	56,237,883	
7000 Revenue from State Sources	38,517,217	
8000 Revenue from Federal Sources	2,167,800	
9000 Other Financing Sources	1,100	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$96,924,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$120,509,776</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	45,296,482
6112 Interim Real Estate Taxes	213,000
6113 Public Utility Realty Taxes	51,500
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6150 Current Act 511 Taxes - Proportional Assessments	6,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,275,000
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	141,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,125,000
6910 Rentals	32,000
6940 Tuition from Patrons	221,000
6990 Refunds and Other Miscellaneous Revenue	258,401
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$56,237,883</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,697,211
7112 Basic Education Funding-Social Security	1,775,000
7160 Tuition for Orphans Subsidy	85,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	3,854,499
7311 Pupil Transportation Subsidy	2,867,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,023,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	98,000
7340 State Property Tax Reduction Allocation	2,390,047
7360 Safe Schools	45,000
7505 Ready to Learn Block Grant	849,460
7509 Supplemental Equipment Grants	15,000
7820 State Share of Retirement Contributions	8,533,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$38,517,217</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	949,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	142,400
8517 Title IV - 21st Century Schools	76,400

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,167,800</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,100
<b>OTHER FINANCING SOURCES</b>	<b>\$1,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>96,924,000</b>

Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,296,482	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,390,205</u>	
Total Approx. Tax Revenue:	\$47,686,687	
Approx. Tax Levy for Tax Rate Calculation:	\$49,273,111	
	York	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$2,197,410,235	\$2,197,410,235
b. Real Estate Mills	22.2791	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,266,807,184	\$2,266,807,184
d. Assessed Value	\$2,211,629,327	\$2,211,629,327
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$48,956,322	\$48,956,322
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$48,956,322	\$48,956,322
(f Total * g)		
i. Base Mills Subject to Index	22.2791	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.61620%	96.61620%
k. Tax Levy Needed	\$49,273,111	\$49,273,111
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	22.2791	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,273,111	\$49,273,111
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,882,906
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,296,482
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,296,482	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,390,205</u>	
Total Approx. Tax Revenue:	\$47,686,687	
Approx. Tax Levy for Tax Rate Calculation:	\$49,273,111	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.5267	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,032,340	\$52,032,340
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$11,137.00	
Number of Homestead/Farmstead Properties	9697	9697
Median Assessed Value of Homestead Properties		\$140,960

Act 1 Index (current): 5.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,296,482
Amount of Tax Relief for Homestead Exclusions	<u>\$2,390,205</u>
Total Approx. Tax Revenue:	\$47,686,687
Approx. Tax Levy for Tax Rate Calculation:	\$49,273,111
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,390,047	Lowering RE Tax Rate	\$0	\$2,390,047
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$158			\$158
Amount of Tax Relief from State/Local Sources				\$2,390,205

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
York	2,211,629,327	22.2791	49,273,111				96.61620%		
<b>Totals:</b>				<b>2,211,629,327</b>	<b>49,273,111</b>	-	2,390,205	=	46,882,906 X 96.61620% = 45,296,482
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>0</b>	<b>0</b>		
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	5,220,000	5,220,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000	900,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>6,120,000</b>	<b>6,120,000</b>		
<b>Total Act 511, Current Taxes</b>							<b>6,120,000</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>2,266,807,184</b>	<b>X</b>	<b>12</b>	<b>27,201,686</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

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>									
	York	22.2791	22.2791	0.00%	Yes	5.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.6%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	41,137,378
1200 Special Programs - Elementary / Secondary	14,354,071
1300 Vocational Education	5,833,182
1400 Other Instructional Programs - Elementary / Secondary	514,838
1500 Nonpublic School Programs	6,840
1700 Higher Education Programs for Secondary Students	1,000
<b>Total Instruction</b>	<b>\$61,847,309</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,284,245
2200 Support Services - Instructional Staff	1,837,283
2300 Support Services - Administration	4,300,000
2400 Support Services - Pupil Health	1,600,306
2500 Support Services - Business	838,432
2600 Operation and Maintenance of Plant Services	8,200,402
2700 Student Transportation Services	5,574,289
2800 Support Services - Central	2,253,726
2900 Other Support Services	6,800
<b>Total Support Services</b>	<b>\$28,895,483</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,422,686
3300 Community Services	33,287
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,455,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,851,235
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,851,235</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$100,050,000</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,614,343
200 Personnel Services - Employee Benefits	13,982,474
300 Purchased Professional and Technical Services	495,800
400 Purchased Property Services	140,740
500 Other Purchased Services	2,882,100
600 Supplies	1,014,671
800 Other Objects	7,250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$41,137,378</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,113,342
200 Personnel Services - Employee Benefits	4,051,915
300 Purchased Professional and Technical Services	2,474,239
500 Other Purchased Services	1,654,275
600 Supplies	60,100
800 Other Objects	200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$14,354,071</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,324,350
200 Personnel Services - Employee Benefits	859,686
400 Purchased Property Services	2,170
500 Other Purchased Services	3,583,300
600 Supplies	63,516
800 Other Objects	160
<b>Total Vocational Education</b>	<b>\$5,833,182</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	4,101
300 Purchased Professional and Technical Services	493,087
500 Other Purchased Services	10,650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$514,838</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	6,840
<b>Total Nonpublic School Programs</b>	<b>\$6,840</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,000</b>
<b>Total Instruction</b>	<b>\$61,847,309</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,564,423
200 Personnel Services - Employee Benefits	1,652,867

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	28,180
400	Purchased Property Services	2,500
500	Other Purchased Services	10,500
600	Supplies	25,075
800	Other Objects	700
<b>Total Support Services - Students</b>		<b>\$4,284,245</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100	Personnel Services - Salaries	813,486
200	Personnel Services - Employee Benefits	900,772
300	Purchased Professional and Technical Services	71,380
500	Other Purchased Services	5,700
600	Supplies	44,945
800	Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>		<b>\$1,837,283</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	2,281,515
200	Personnel Services - Employee Benefits	1,492,095
300	Purchased Professional and Technical Services	288,600
400	Purchased Property Services	250
500	Other Purchased Services	33,060
600	Supplies	113,550
800	Other Objects	90,930
<b>Total Support Services - Administration</b>		<b>\$4,300,000</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	681,239
200	Personnel Services - Employee Benefits	478,967
300	Purchased Professional and Technical Services	431,100
400	Purchased Property Services	2,000
500	Other Purchased Services	500
600	Supplies	6,500
<b>Total Support Services - Pupil Health</b>		<b>\$1,600,306</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	420,947
200	Personnel Services - Employee Benefits	298,185
300	Purchased Professional and Technical Services	76,750
400	Purchased Property Services	8,300
500	Other Purchased Services	25,750
600	Supplies	8,000
800	Other Objects	500
<b>Total Support Services - Business</b>		<b>\$838,432</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	2,414,986
200	Personnel Services - Employee Benefits	1,820,547
300	Purchased Professional and Technical Services	220,000
400	Purchased Property Services	1,045,800

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	420,700
600 Supplies	2,188,369
700 Property	90,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,200,402</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	103,378
200 Personnel Services - Employee Benefits	74,435
400 Purchased Property Services	9,750
500 Other Purchased Services	4,976,550
600 Supplies	409,676
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$5,574,289</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	864,686
200 Personnel Services - Employee Benefits	643,240
300 Purchased Professional and Technical Services	92,500
400 Purchased Property Services	426,425
500 Other Purchased Services	195,990
600 Supplies	22,885
800 Other Objects	8,000
<b>Total Support Services - Central</b>	<b>\$2,253,726</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,800
<b>Total Other Support Services</b>	<b>\$6,800</b>
<b>Total Support Services</b>	<b>\$28,895,483</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	608,984
200 Personnel Services - Employee Benefits	266,827
300 Purchased Professional and Technical Services	183,833
400 Purchased Property Services	15,000
500 Other Purchased Services	157,025
600 Supplies	181,247
800 Other Objects	9,770
<b>Total Student Activities</b>	<b>\$1,422,686</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	18,359
200 Personnel Services - Employee Benefits	1,478
600 Supplies	13,450
<b>Total Community Services</b>	<b>\$33,287</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,455,973</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	509,235
900 Other Uses of Funds	7,342,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,851,235</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,851,235</b>
<b>TOTAL EXPENDITURES</b>	<b>\$100,050,000</b>

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	36,268,087	36,268,087
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	6,836,299	6,836,299
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$43,104,386	\$43,104,386

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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$43,104,386	\$43,104,386

LEA : 112675503     Red Lion Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	7,772,752	7,812,329
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	146,116	182,199
0540 Accumulated Compensated Absences	1,138,870	1,138,870
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$9,057,738</b>	<b>\$9,133,398</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>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Capital Reserve Fund - \$ 690, \$1850</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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Food Service / Cafeteria Operations 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 Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Private Purpose 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 Private Purpose Trust Fund</b>		
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		

<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>\$9,057,738</b>	<b>\$9,133,398</b>



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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$9,057,738	\$9,133,398

Account Description	Amounts
0810 Nonspendable Fund Balance	201,428
0820 Restricted Fund Balance	110,000
0830 Committed Fund Balance	5,861,466
0840 Assigned Fund Balance	6,589,327
0850 Unassigned Fund Balance	8,008,983
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,459,776
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,771,204