

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 6/19/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Devin S Walsh

Contact Person

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Email Address

06/19/2023

Date

06/19/2023

Date

06/19/2023

Date

(724)758-7512

Telephone

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside Beaver County SD	COUNTY : Beaver	AUN : 127045853
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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	\$26867807
Ending Unassigned Fund Balance	\$1950083
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.25%

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 06/19/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside Beaver County SD	County : Beaver	AUN Number : 127045853
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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 5/16/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5120	<div>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</div> <div>Function 2800, Object 100: \$0.00</div> <div>Function 2800, Object 200: \$18,500.00 . Provide a justification.</div>	<div>for tuition reimbursement (object 240) for a noninstructional certified staff member coded to the 2834 function as per PDE chart of accounts.</div>
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$0.00</div> <div>Function 2800, Object 200: \$18,500.00</div>	<div>for tuition reimbursement (object 240) for a noninstructional certified staff member coded to the 2834 function as per PDE chart of accounts.</div>
8080	<div>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.</div>	<div>The unassigned fund balance is less than the 8% limit and therefore within PDE documented allowable limits.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The assignment of fund balance is for future capital projects, future health insurance increases, future PSERS increases.</div>

<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	98,190	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,558,233	
0850 Unassigned Fund Balance	2,055,076	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,613,309</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,890,944	
7000 Revenue from State Sources	14,271,641	
8000 Revenue from Federal Sources	1,041,996	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,204,581</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$29,817,890</u>

LEA : 127045853 Riverside Beaver County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,508,744
6112 Interim Real Estate Taxes	17,800
6113 Public Utility Realty Taxes	9,700
6120 Current Per Capita Taxes, Section 679	21,950
6140 Current Act 511 Taxes - Flat Rate Assessments	33,900
6150 Current Act 511 Taxes - Proportional Assessments	1,440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	463,600
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	48,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
6910 Rentals	22,000
6920 Contributions and Donations from Private Sources	15,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	\$10,890,944
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,266,075
7112 Basic Education Funding-Social Security	465,500
7271 Special Education funds for School-Aged Pupils	1,297,504
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,085
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	1,005,817
7360 Safe Schools	91,560
7505 Ready to Learn Block Grant	289,853
7820 State Share of Retirement Contributions	2,122,247
REVENUE FROM STATE SOURCES	\$14,271,641
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	265,496
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	700,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$1,041,996
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,204,581

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,508,744	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>	
Total Approx. Tax Revenue:	\$9,514,561	
Approx. Tax Levy for Tax Rate Calculation:	\$10,155,004	
	Beaver	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$138,498,595	\$138,498,595
b. Real Estate Mills	70.5000	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$624,368,588	\$624,368,588
d. Assessed Value	\$138,919,345	\$138,919,345
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,764,151	\$9,764,151
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$9,764,151	\$9,764,151
(f Total * g)		
i. Base Mills Subject to Index	70.5000	
(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	93.00000%	93.00000%
k. Tax Levy Needed	\$10,155,004	\$10,155,004
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	73.1000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,155,004	\$10,155,004
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,149,187
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,508,744
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,508,744	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>	
Total Approx. Tax Revenue:	\$9,514,561	
Approx. Tax Levy for Tax Rate Calculation:	\$10,155,004	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	74.3775	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,332,474	\$10,332,474
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	\$5,097.00	
Number of Homestead/Farmstead Properties	2719	2719
Median Assessed Value of Homestead Properties		\$26,700

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,508,744
Amount of Tax Relief for Homestead Exclusions	<u>\$1,005,817</u>
Total Approx. Tax Revenue:	\$9,514,561
Approx. Tax Levy for Tax Rate Calculation:	\$10,155,004

	Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,005,817	Lowering RE Tax Rate	\$0	\$1,005,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,005,817

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127045853 Riverside Beaver County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2023 8:51:26 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
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
Beaver	138,919,345	73.1000	10,155,004			93.00000%	
Totals:	138,919,345		10,155,004	- 1,005,817	= 9,149,187	X 93.00000%	= 8,508,744
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	21,950		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$8.00	\$0.00	33,900	33,900
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
Total Current Act 511 Taxes – Flat Rate Assessments						33,900	33,900
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,300,000	1,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	140,000	140,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,440,000	1,440,000
Total Act 511, Current Taxes							1,473,900
Act 511 Tax Limit -->				624,368,588	X	12	7,492,423
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Beaver	70.5000	73.1000	3.69%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$8.00	\$8.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,759,786
1200 Special Programs - Elementary / Secondary	3,417,100
1300 Vocational Education	331,000
1400 Other Instructional Programs - Elementary / Secondary	9,945
1500 Nonpublic School Programs	2,000
1800 Pre-Kindergarten	166,162
Total Instruction	\$15,685,993
2000 Support Services	
2100 Support Services - Students	1,071,290
2200 Support Services - Instructional Staff	1,221,199
2300 Support Services - Administration	1,520,203
2400 Support Services - Pupil Health	421,356
2500 Support Services - Business	482,262
2600 Operation and Maintenance of Plant Services	2,556,125
2700 Student Transportation Services	1,365,150
2800 Support Services - Central	26,400
2900 Other Support Services	12,000
Total Support Services	\$8,675,985
3000 Operation of Non-Instructional Services	
3200 Student Activities	640,727
3300 Community Services	7,447
Total Operation of Non-Instructional Services	\$648,174
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,782,655
5200 Interfund Transfers - Out	75,000
Total Other Expenditures and Financing Uses	\$1,857,655
Total Estimated Expenditures and Other Financing Uses	\$26,867,807

LEA : 127045853 Riverside Beaver County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,438,517
200 Personnel Services - Employee Benefits	4,434,100
300 Purchased Professional and Technical Services	320,582
400 Purchased Property Services	43,059
500 Other Purchased Services	235,319
600 Supplies	274,257
700 Property	10,850
800 Other Objects	3,102
Total Regular Programs - Elementary / Secondary	\$11,759,786
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,347,464
200 Personnel Services - Employee Benefits	993,123
300 Purchased Professional and Technical Services	368,180
400 Purchased Property Services	4,593
500 Other Purchased Services	649,680
600 Supplies	49,605
800 Other Objects	4,455
Total Special Programs - Elementary / Secondary	\$3,417,100
1300 <u>Vocational Education</u>	
500 Other Purchased Services	331,000
Total Vocational Education	\$331,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	2,945
Total Other Instructional Programs - Elementary / Secondary	\$9,945
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,000
Total Nonpublic School Programs	\$2,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	107,735
200 Personnel Services - Employee Benefits	43,002
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	10,125
600 Supplies	2,000
800 Other Objects	500
Total Pre-Kindergarten	\$166,162
Total Instruction	\$15,685,993
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	544,984
200 Personnel Services - Employee Benefits	434,859

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Description	Amount
300 Purchased Professional and Technical Services	52,760
400 Purchased Property Services	3,500
500 Other Purchased Services	1,500
600 Supplies	33,322
800 Other Objects	365
Total Support Services - Students	\$1,071,290
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	275,754
200 Personnel Services - Employee Benefits	260,772
300 Purchased Professional and Technical Services	253,528
400 Purchased Property Services	36,199
500 Other Purchased Services	10,250
600 Supplies	184,359
700 Property	200,000
800 Other Objects	337
Total Support Services - Instructional Staff	\$1,221,199
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	758,085
200 Personnel Services - Employee Benefits	594,197
300 Purchased Professional and Technical Services	55,600
500 Other Purchased Services	27,601
600 Supplies	23,395
800 Other Objects	61,325
Total Support Services - Administration	\$1,520,203
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	157,827
200 Personnel Services - Employee Benefits	105,807
300 Purchased Professional and Technical Services	650
400 Purchased Property Services	2,125
500 Other Purchased Services	200
600 Supplies	5,737
700 Property	148,750
800 Other Objects	260
Total Support Services - Pupil Health	\$421,356
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	235,939
200 Personnel Services - Employee Benefits	155,352
300 Purchased Professional and Technical Services	32,077
400 Purchased Property Services	5,044
500 Other Purchased Services	8,400
600 Supplies	24,200
800 Other Objects	21,250
Total Support Services - Business	\$482,262
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	893,695

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	746,587
300 Purchased Professional and Technical Services	66,125
400 Purchased Property Services	202,854
500 Other Purchased Services	167,364
600 Supplies	479,500
Total Operation and Maintenance of Plant Services	\$2,556,125
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,365,150
Total Student Transportation Services	\$1,365,150
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	18,500
300 Purchased Professional and Technical Services	7,900
Total Support Services - Central	\$26,400
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$8,675,985
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	290,046
200 Personnel Services - Employee Benefits	96,416
300 Purchased Professional and Technical Services	87,427
400 Purchased Property Services	15,900
500 Other Purchased Services	65,375
600 Supplies	70,833
800 Other Objects	14,730
Total Student Activities	\$640,727
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
600 Supplies	450
Total Community Services	\$7,447
Total Operation of Non-Instructional Services	\$648,174
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	554,490
900 Other Uses of Funds	1,228,165
Total Debt Service / Other Expenditures and Financing Uses	\$1,782,655
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	75,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$75,000
Total Other Expenditures and Financing Uses	\$1,857,655
TOTAL EXPENDITURES	\$26,867,807

LEA : 127045853 Riverside Beaver County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,200,000	3,800,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,325,000	\$3,940,000

<u>Long-Term Investments</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		

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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	\$4,325,000	\$3,940,000

LEA : 127045853 Riverside Beaver County SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	18,250,000	17,075,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	61,539	30,250
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,311,539	\$17,105,250
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$18,311,539	\$17,105,250

<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	\$18,311,539	\$17,105,250

Account Description	Amounts
0810 Nonspendable Fund Balance	98,190
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,950,083
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,950,083
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,048,273