

**FINAL GENERAL FUND BUDGET**


Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/12/2023

  
\_\_\_\_\_  
President of the Board - Original Signature Required

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Celeste R Foley

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\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Seneca Valley SD	COUNTY : Butler	AUN : 104107903
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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	\$168089185
Ending Unassigned Fund Balance	\$12758029
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.59%

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 6-13-23
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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)

<b>School District Name :</b> Seneca Valley SD	<b>County :</b> Butler	<b>AJUN Number :</b> 104107903
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/8/2023
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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.	The Budgetary Reserve amounts to less than 1% of the Budget.
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.	The Estimated Ending Unassigned Fund Balance is less than 7% of the Total Budget
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for planned facilities improvements, flexible spending account costs, deficit budgeting, and the increasing costs of medical benefits.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	33,408,027	
0850 Unassigned Fund Balance	11,000,000	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$44,408,027</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	116,924,527	
7000 Revenue from State Sources	39,916,968	
8000 Revenue from Federal Sources	1,332,200	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$158,173,695</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$202,581,722</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	90,050,027
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	349,000
6140 Current Act 511 Taxes - Flat Rate Assessments	195,000
6150 Current Act 511 Taxes - Proportional Assessments	16,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	885,000
6500 Earnings on Investments	2,300,000
6700 Revenues from LEA Activities	231,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,689,000
6910 Rentals	85,000
6940 Tuition from Patrons	3,650,000
6990 Refunds and Other Miscellaneous Revenue	300,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$116,924,527</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	16,000,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,000,000
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	76,143
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,549,432
7360 Safe Schools	120,500
7505 Ready to Learn Block Grant	510,000
7810 State Share of Social Security and Medicare Taxes	2,746,083
7820 State Share of Retirement Contributions	12,204,810
<b>REVENUE FROM STATE SOURCES</b>	<b>\$39,916,968</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	89,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	267,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,000
8517 Title IV - 21st Century Schools	20,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	530,140

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	63,060
8752 ARP ESSER Summer Programs	24,250
8753 ARP ESSER Afterschool Programs	24,250
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,332,200</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>158,173,695</b>

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,050,027	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,549,432</u>	
Total Approx. Tax Revenue:	\$91,599,459	
Approx. Tax Levy for Tax Rate Calculation:	\$94,190,605	
	Butler	Total

2022-23 Data		
a. Assessed Value	\$695,000,025	\$695,000,025
b. Real Estate Mills	130.4500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$6,357,778,584	\$6,357,778,584
d. Assessed Value	\$708,200,040	\$708,200,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$90,662,753	\$90,662,753
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$90,662,753	\$90,662,753
(f Total * g)		
i. Base Mills Subject to Index	130.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.20303%	97.20303%
k. Tax Levy Needed	\$94,190,605	\$94,190,605
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	133.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$94,190,605	\$94,190,605
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$92,641,173
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$90,050,027
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,050,027	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,549,432</u>	
Total Approx. Tax Revenue:	\$91,599,459	
Approx. Tax Levy for Tax Rate Calculation:	\$94,190,605	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	135.7984	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,172,432	\$96,172,432
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	\$956.00	
Number of Homestead/Farmstead Properties	12398	12398
Median Assessed Value of Homestead Properties		\$25,890

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$90,050,027
Amount of Tax Relief for Homestead Exclusions	<u>\$1,549,432</u>
Total Approx. Tax Revenue:	\$91,599,459
Approx. Tax Levy for Tax Rate Calculation:	\$94,190,605
	Butler
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,549,432	Lowering RE Tax Rate	\$0	\$1,549,432
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,549,432

## CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>
Butler	708,200,040	133.0000	94,190,605			97.20303%	
<b>Totals:</b>	<b>708,200,040</b>		<b>94,190,605</b>	- 1,549,432	= 92,641,173	X 97.20303%	= 90,050,027

		<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	\$10.00	\$0.00	195,000	195,000
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>195,000</b>	<b>195,000</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%	13,000,000	13,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000	3,200,000
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>16,200,000</b>	<b>16,200,000</b>
	<b>Total Act 511, Current Taxes</b>				<b>16,395,000</b>
	<b>Act 511 Tax Limit --&gt;</b>		<b>6,357,778,584 X</b>	<b>12</b>	<b>76,293,343</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>  Butler  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	130.4500	133.0000	1.96%	Yes	4.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate  <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	71,948,173
1200 Special Programs - Elementary / Secondary	25,206,245
1300 Vocational Education	4,786,438
1400 Other Instructional Programs - Elementary / Secondary	600,021
<b>Total Instruction</b>	<b>\$102,540,877</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,518,538
2200 Support Services - Instructional Staff	3,089,765
2300 Support Services - Administration	8,227,208
2400 Support Services - Pupil Health	1,549,191
2500 Support Services - Business	776,316
2600 Operation and Maintenance of Plant Services	10,515,006
2700 Student Transportation Services	9,020,067
2800 Support Services - Central	1,463,400
2900 Other Support Services	2,969,897
<b>Total Support Services</b>	<b>\$43,129,388</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,329,695
3300 Community Services	5,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,334,695</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	135,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$135,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,949,225
5200 Interfund Transfers - Out	8,000,000
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,949,225</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$168,089,185</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	40,535,369
200 Personnel Services - Employee Benefits	25,545,305
300 Purchased Professional and Technical Services	877,949
400 Purchased Property Services	616,100
500 Other Purchased Services	1,272,500
600 Supplies	3,038,950
800 Other Objects	62,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$71,948,173</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,634,526
200 Personnel Services - Employee Benefits	7,864,093
300 Purchased Professional and Technical Services	1,330,275
500 Other Purchased Services	3,196,650
600 Supplies	150,801
700 Property	20,000
800 Other Objects	9,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,206,245</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	2,430,584
200 Personnel Services - Employee Benefits	1,522,404
300 Purchased Professional and Technical Services	1,875
400 Purchased Property Services	1,500
500 Other Purchased Services	747,000
600 Supplies	83,075
<b>Total Vocational Education</b>	<b>\$4,786,438</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	282,236
200 Personnel Services - Employee Benefits	137,785
500 Other Purchased Services	180,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$600,021</b>
<b>Total Instruction</b>	<b>\$102,540,877</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,162,881
200 Personnel Services - Employee Benefits	1,943,647
300 Purchased Professional and Technical Services	324,550
500 Other Purchased Services	8,300
600 Supplies	75,160
800 Other Objects	4,000
<b>Total Support Services - Students</b>	<b>\$5,518,538</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,682,661

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,247,339
300 Purchased Professional and Technical Services	93,950
500 Other Purchased Services	7,000
600 Supplies	47,815
800 Other Objects	11,000
<b>Total Support Services - Instructional Staff</b>	<b>\$3,089,765</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,406,817
200 Personnel Services - Employee Benefits	2,746,481
300 Purchased Professional and Technical Services	591,250
400 Purchased Property Services	43,000
500 Other Purchased Services	224,725
600 Supplies	145,435
800 Other Objects	69,500
<b>Total Support Services - Administration</b>	<b>\$8,227,208</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	905,310
200 Personnel Services - Employee Benefits	613,301
300 Purchased Professional and Technical Services	5,875
400 Purchased Property Services	1,200
500 Other Purchased Services	500
600 Supplies	23,005
<b>Total Support Services - Pupil Health</b>	<b>\$1,549,191</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	466,682
200 Personnel Services - Employee Benefits	271,934
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	2,000
600 Supplies	4,000
800 Other Objects	3,700
<b>Total Support Services - Business</b>	<b>\$776,316</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,483,640
200 Personnel Services - Employee Benefits	1,507,091
300 Purchased Professional and Technical Services	888,375
400 Purchased Property Services	2,768,000
500 Other Purchased Services	477,900
600 Supplies	2,234,000
700 Property	148,000
800 Other Objects	8,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,515,006</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	183,125
200 Personnel Services - Employee Benefits	143,092
300 Purchased Professional and Technical Services	20,000

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Description	Amount
500 Other Purchased Services	8,670,000
600 Supplies	3,350
800 Other Objects	500
Total Student Transportation Services	\$9,020,067
2800 Support Services - Central	
100 Personnel Services - Salaries	776,207
200 Personnel Services - Employee Benefits	561,193
300 Purchased Professional and Technical Services	108,000
500 Other Purchased Services	2,800
600 Supplies	10,000
800 Other Objects	5,200
Total Support Services - Central	\$1,463,400
2900 Other Support Services	
100 Personnel Services - Salaries	518,151
200 Personnel Services - Employee Benefits	346,746
300 Purchased Professional and Technical Services	123,500
400 Purchased Property Services	10,000
500 Other Purchased Services	156,000
600 Supplies	1,665,500
700 Property	150,000
Total Other Support Services	\$2,969,897
Total Support Services	\$43,129,388
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,324,811
200 Personnel Services - Employee Benefits	561,374
300 Purchased Professional and Technical Services	47,805
400 Purchased Property Services	48,500
500 Other Purchased Services	181,000
600 Supplies	164,055
800 Other Objects	2,150
Total Student Activities	\$2,329,695
3300 Community Services	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$2,334,695
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	105,000
Total Facilities Acquisition, Construction and Improvement Services	\$135,000
Total Facilities Acquisition, Construction and Improvement Services	\$135,000
5000 Other Expenditures and Financing Uses	



<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,119,225
900 Other Uses of Funds	6,830,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,949,225</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,000,000
<b>Total Interfund Transfers - Out</b>	<b>\$8,000,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,949,225</b>
<b>TOTAL EXPENDITURES</b>	<b>\$168,089,185</b>

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	50,000,000	41,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	670,000	700,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	36,000,000	39,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,500,000	3,500,000
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	\$90,170,000	\$84,200,000

Long-Term Investments

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

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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	\$90,170,000	\$84,200,000

LEA : 104107903     Seneca Valley 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	104,275,000	97,455,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,280,000	1,325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	61,000,000	65,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$166,555,000</b>	<b>\$163,780,000</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>		

<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>		

<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>\$166,555,000</b>	<b>\$163,780,000</b>



<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	\$166,555,000	\$163,780,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,734,508
0850 Unassigned Fund Balance	12,758,029
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$34,492,537
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$35,492,537