

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

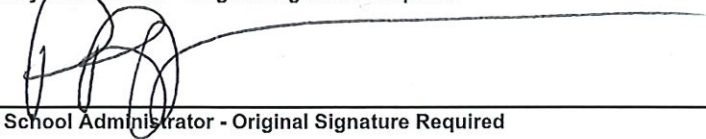
Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required

6-19-23
Date

Secretary of the Board - Original Signature Required

6-19-23
Date

Chief School Administrator - Original Signature Required

6-19-23
Date

William Drazdowski

Contact Person

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Extn :

Telephone

Extension

wdrazdowski@riversidesd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Riverside SD	COUNTY : Lackawanna	AUN : 119357003
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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	\$30987487
Ending Unassigned Fund Balance	\$4199998
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	13.55%

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
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DUE DATE: AUGUST 15, 2023

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

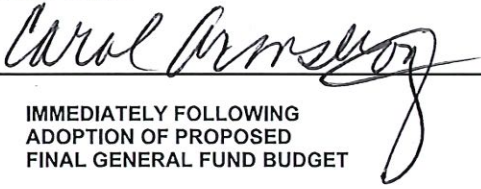
24 PS 6-687(a)(1)

(03/2006)

School District Name : Riverside SD	County : Lackawanna	AUN Number : 119357003
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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 6-19-23
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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>
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.	This balance is the ending fund balance from the previous year.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,200,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,200,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,883,202	
7000 Revenue from State Sources	10,841,074	
8000 Revenue from Federal Sources	3,263,209	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,987,485</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,187,485</u>

LEA : 119357003 Riverside SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,933,407
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	42,000
6150 Current Act 511 Taxes - Proportional Assessments	1,939,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	583,303
6500 Earnings on Investments	18,500
6700 Revenues from LEA Activities	39,930
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	2,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	3,510
REVENUE FROM LOCAL SOURCES	\$16,883,202
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,229,500
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	979,353
7311 Pupil Transportation Subsidy	412,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	588,003
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	409,679
7820 State Share of Retirement Contributions	1,857,782
REVENUE FROM STATE SOURCES	\$10,841,074
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	611,099
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,598
8516 Title III - Language Instruction for English Learners and Immigrant Students	15,000
8517 Title IV - 21st Century Schools	49,735
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	552,650
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,939,098

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	29,029
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,263,209
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,987,485

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,933,407	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,003</u>	
Total Approx. Tax Revenue:	\$14,521,410	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

2022-23 Data		
a. Assessed Value	\$123,509,973	\$123,509,973
b. Real Estate Mills	128.7300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,026,245,565	\$1,026,245,565
d. Assessed Value	\$123,509,973	\$123,509,973
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,899,439	\$15,899,439
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,899,439	\$15,899,439
(f Total * g)		
i. Base Mills Subject to Index	128.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$15,899,439	\$15,899,439
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	128.7300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,899,439	\$15,899,439
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,311,436
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,933,407
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,933,407	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,003</u>	
Total Approx. Tax Revenue:	\$14,521,410	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	135.1665	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,694,411	\$16,694,411
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	\$1,751.43	
Number of Homestead/Farmstead Properties	2617	2617
Median Assessed Value of Homestead Properties		\$12,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,933,407
Amount of Tax Relief for Homestead Exclusions	<u>\$588,003</u>
Total Approx. Tax Revenue:	\$14,521,410
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$588,003	Lowering RE Tax Rate	\$0	\$588,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$588,003

<u>CODE</u>								
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>		
Lackawanna	123,509,973	128.7300	15,899,439			91.00000%		
Totals:	123,509,973		15,899,439	-	588,003	=	15,311,436 X 91.00000% = 13,933,407	
				<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			\$5.00	\$0.00	42,000	42,000	
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						42,000	42,000	
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%	1,610,000	1,610,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	250,000	250,000	
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			15.0000	0	79,000	79,000	
Total Current Act 511 Taxes – Proportional Assessments						1,939,000	1,939,000	
Total Act 511, Current Taxes							1,981,000	
Act 511 Tax Limit -->				1,026,245,565	X	12	12,314,947	
				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> Lackawanna	128.7300	128.7300	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	5.0%	15.0000	15.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,269,503
1200 Special Programs - Elementary / Secondary	4,678,974
1300 Vocational Education	280,000
1400 Other Instructional Programs - Elementary / Secondary	15,500
Total Instruction	\$19,243,977
2000 Support Services	
2100 Support Services - Students	868,221
2200 Support Services - Instructional Staff	163,094
2300 Support Services - Administration	1,453,311
2400 Support Services - Pupil Health	370,913
2500 Support Services - Business	352,666
2600 Operation and Maintenance of Plant Services	2,387,024
2700 Student Transportation Services	1,585,000
2800 Support Services - Central	410,741
2900 Other Support Services	27,928
Total Support Services	\$7,618,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	774,048
Total Operation of Non-Instructional Services	\$774,048
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	650,992
Total Facilities Acquisition, Construction and Improvement Services	\$650,992
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	113,088
5200 Interfund Transfers - Out	2,586,484
Total Other Expenditures and Financing Uses	\$2,699,572
Total Estimated Expenditures and Other Financing Uses	\$30,987,487

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,254,245
200 Personnel Services - Employee Benefits	5,434,359
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	8,599
500 Other Purchased Services	968,300
600 Supplies	389,000
700 Property	5,000
Total Regular Programs - Elementary / Secondary	\$14,269,503
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,643,670
200 Personnel Services - Employee Benefits	1,193,003
300 Purchased Professional and Technical Services	1,405,000
500 Other Purchased Services	297,301
600 Supplies	39,000
700 Property	1,000
800 Other Objects	100,000
Total Special Programs - Elementary / Secondary	\$4,678,974
1300 <u>Vocational Education</u>	
800 Other Objects	280,000
Total Vocational Education	\$280,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	3,000
Total Other Instructional Programs - Elementary / Secondary	\$15,500
Total Instruction	\$19,243,977
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	442,414
200 Personnel Services - Employee Benefits	400,307
500 Other Purchased Services	1,500
600 Supplies	24,000
Total Support Services - Students	\$868,221
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	33,956
200 Personnel Services - Employee Benefits	28,638
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	26,000
600 Supplies	44,500
700 Property	1,000
Total Support Services - Instructional Staff	\$163,094
2300 <u>Support Services - Administration</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	700,763
200 Personnel Services - Employee Benefits	512,948
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	55,200
600 Supplies	80,400
800 Other Objects	12,000
Total Support Services - Administration	\$1,453,311
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	200,781
200 Personnel Services - Employee Benefits	149,132
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,000
Total Support Services - Pupil Health	\$370,913
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	164,288
200 Personnel Services - Employee Benefits	121,878
300 Purchased Professional and Technical Services	56,000
500 Other Purchased Services	2,500
600 Supplies	3,500
700 Property	1,000
800 Other Objects	3,500
Total Support Services - Business	\$352,666
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	1,072,324
400 Purchased Property Services	759,500
500 Other Purchased Services	131,200
600 Supplies	312,500
700 Property	110,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,387,024
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,585,000
Total Student Transportation Services	\$1,585,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	199,754
200 Personnel Services - Employee Benefits	148,188
500 Other Purchased Services	30,799
600 Supplies	32,000
Total Support Services - Central	\$410,741
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,928
Total Other Support Services	\$27,928
Total Support Services	\$7,618,898

3000 Operation of Non-Instructional Services

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<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	272,561
200 Personnel Services - Employee Benefits	114,537
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	150,000
500 Other Purchased Services	65,900
600 Supplies	91,550
700 Property	16,000
800 Other Objects	3,500
Total Student Activities	\$774,048
Total Operation of Non-Instructional Services	\$774,048
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	650,992
Total Facilities Acquisition, Construction and Improvement Services	\$650,992
Total Facilities Acquisition, Construction and Improvement Services	\$650,992
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	113,088
Total Debt Service / Other Expenditures and Financing Uses	\$113,088
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,586,484
Total Interfund Transfers - Out	\$2,586,484
Total Other Expenditures and Financing Uses	\$2,699,572
TOTAL EXPENDITURES	\$30,987,487

LEA : 119357003 Riverside SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	950,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	466,000	466,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	105,000	105,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,521,000	\$5,071,000

<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	\$5,521,000	\$5,071,000

LEA : 119357003 Riverside SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General 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 General Fund		
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		

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<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		

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,000,000	750,000
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		
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	\$1,000,000	\$750,000
TOTAL INDEBTEDNESS	\$1,000,000	\$750,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,199,998
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,199,998
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,199,998