

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

William W. Kellison
President of the Board - Original Signature Required

Date

6-13-2023

Cheryl L Motter
Secretary of the Board - Original Signature Required

Date

6-13-2023

Cheryl L Motter
Chief School/Administrator - Original Signature Required

Date

6-13-2023

Cheryl L Motter

(814)275-2426

Extn :403

Contact Person

Telephone

Extension

cmotter@redbankvalley.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Redbank Valley SD	COUNTY : Clarion	AUN : 106168003
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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	\$21497619
Ending Unassigned Fund Balance	\$1333436
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.20%

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 <i>Amy Rupp</i>	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)

School District Name : Redbank Valley SD	County : Clarion	AUN Number : 106168003
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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 5-8-23
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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>
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: \$137,378.00 Function 2200, Object 200: \$150,297.00	The cost of insurance and retirement is larger than the salary cost.
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$312,376.00 Function 2600, Object 200: \$337,170.00	The cost of insurance and retirement is larger than the salary cost.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money set aside within the budget for unexpected expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Money set aside for unexpected expenditures above the contingency amount.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed balance is to be moved to Capital Reserve Fund.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Money set aside to cover Medical and Debt Service Expenditures.

ITEM

AMOUNTS

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

4,792,502

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,792,502

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

5,160,370

7000 Revenue from State Sources

15,439,488

8000 Revenue from Federal Sources

897,761

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$21,497,619

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$26,290,121

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,553,554
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6120 Current Per Capita Taxes, Section 679	10,800
6140 Current Act 511 Taxes - Flat Rate Assessments	59,500
6150 Current Act 511 Taxes - Proportional Assessments	813,199
6400 Delinquencies on Taxes Levied / Assessed by the LEA	213,860
6500 Earnings on Investments	36,000
6700 Revenues from LEA Activities	95,025
6800 Revenues from Intermediary Sources / Pass-Through Funds	321,122
6910 Rentals	1,550
6940 Tuition from Patrons	31,760
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$5,160,370

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,842,754
7112 Basic Education Funding-Social Security	438,511
7160 Tuition for Orphans Subsidy	24,000
7271 Special Education funds for School-Aged Pupils	1,118,864
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	315,690
7505 Ready to Learn Block Grant	229,939
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	344,678
7820 State Share of Retirement Contributions	1,900,052

REVENUE FROM STATE SOURCES \$15,439,488

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	247,422
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,764
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,900
8517 Title IV - 21st Century Schools	19,154
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	454,218

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	27,503
8752 ARP ESSER Summer Programs	6,000
8753 ARP ESSER Afterschool Programs	6,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,800

REVENUE FROM FEDERAL SOURCES	\$897,761
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,497,619
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Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$3,553,560

Amount of Tax Relief for Homestead Exclusions

\$315,690

Total Approx. Tax Revenue:

\$3,869,250

Approx. Tax Levy for Tax Rate Calculation:

\$4,056,279

Armstrong

Clarion

Total

2022-23 Data			
a. Assessed Value	\$58,439,608	\$42,456,853	\$100,896,461
b. Real Estate Mills	32.8448	44.5949	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$155,099,024	\$153,556,443	\$308,655,467
d. Assessed Value	\$58,489,807	\$42,608,240	\$101,098,047
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$1,919,437	\$1,893,359	\$3,812,796
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	50.24989%	49.75011%	100.00000%
II. 2023-24 Calculations			
h. Rebalanced 2022-23 Tax Levy	\$1,915,926	\$1,896,870	\$3,812,796
(f Total * g)			
i. Base Mills Subject to Index	32.8448	44.6775	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed	\$2,038,276	\$2,018,003	\$4,056,279
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	34.8483	47.3618	
(k / d * 1000)			
III. 2023-24 Calculations			
m. Tax Levy Generated by Mills	\$2,038,270	\$2,018,003	\$4,056,273
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,740,583
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,553,554
(n * Est. Pct. Collection)			

Act 1 Index (current): 6.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$3,553,560

Amount of Tax Relief for Homestead Exclusions

\$315,690

Total Approx. Tax Revenue:

\$3,869,250

Approx. Tax Levy for Tax Rate Calculation:

\$4,056,279

Armstrong

Clarion

Total

Index Maximums

p. Maximum Mills Based On Index

34.8483

47.4028

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$2,038,270

\$2,019,750

\$4,058,020

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$4,332.00

\$3,261.00

V.

Number of Homestead/Farmstead Properties

1028

1016

2044

Median Assessed Value of Homestead Properties

\$23,000

Act 1 Index (current): 6.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$3,553,560			
Amount of Tax Relief for Homestead Exclusions	<u>\$315,690</u>			
Total Approx. Tax Revenue:	\$3,869,250			
Approx. Tax Levy for Tax Rate Calculation:	\$4,056,279			
	Armstrong	Clarion		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$315,690	Lowering RE Tax Rate	\$0	\$315,690
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$315,690

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Armstrong	58,489,807	34.8483	2,038,270			95.00000%	
Clarion	42,608,240	47.3618	2,018,003			95.00000%	
Totals:	101,098,047		4,056,273	- 315,690 =	3,740,583 X	95.00000% =	3,553,554

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,800
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	31,500
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			59,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	740,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	73,199
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			813,199
Total Act 511, Current Taxes			872,699
Act 511 Tax Limit -->		308,655,467 X	12
		Market Value	Mills
			3,703,866
			(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>									
	Armstrong	32.8448	34.8483	6.10%	Yes	6.1%				
	Clarion	44.6775	47.3618	6.01%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.1%				

LEA : 106168003 Redbank Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,559,787
1200 Special Programs - Elementary / Secondary	3,507,993
1300 Vocational Education	600,000
1400 Other Instructional Programs - Elementary / Secondary	8,355
Total Instruction	\$13,676,135
2000 Support Services	
2100 Support Services - Students	457,125
2200 Support Services - Instructional Staff	353,819
2300 Support Services - Administration	1,029,424
2400 Support Services - Pupil Health	251,975
2500 Support Services - Business	357,414
2600 Operation and Maintenance of Plant Services	2,390,934
2700 Student Transportation Services	1,316,500
2800 Support Services - Central	279,274
2900 Other Support Services	11,901
Total Support Services	\$6,448,366
3000 Operation of Non-Instructional Services	
3200 Student Activities	407,421
3300 Community Services	4,198
Total Operation of Non-Instructional Services	\$411,619
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	692,853
5900 Budgetary Reserve	268,646
Total Other Expenditures and Financing Uses	\$961,499
Total Estimated Expenditures and Other Financing Uses	\$21,497,619

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,589,366
200 Personnel Services - Employee Benefits	3,144,543
300 Purchased Professional and Technical Services	182,046
400 Purchased Property Services	30,065
500 Other Purchased Services	1,269,825
600 Supplies	251,532
700 Property	90,129
800 Other Objects	2,281
Total Regular Programs - Elementary / Secondary	\$9,559,787
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,364,470
200 Personnel Services - Employee Benefits	1,110,842
300 Purchased Professional and Technical Services	829,781
400 Purchased Property Services	1,000
500 Other Purchased Services	123,380
600 Supplies	76,020
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$3,507,993
1300 <u>Vocational Education</u>	
500 Other Purchased Services	600,000
Total Vocational Education	\$600,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,105
500 Other Purchased Services	1,000
600 Supplies	250
Total Other Instructional Programs - Elementary / Secondary	\$8,355
Total Instruction	\$13,676,135
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	256,136
200 Personnel Services - Employee Benefits	194,326
500 Other Purchased Services	300
600 Supplies	5,863
800 Other Objects	500
Total Support Services - Students	\$457,125
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	137,378
200 Personnel Services - Employee Benefits	150,297
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	894
500 Other Purchased Services	15,250

<u>Description</u>	<u>Amount</u>
600 Supplies	500
Total Support Services - Instructional Staff	\$353,819
2300 Support Services - Administration	
100 Personnel Services - Salaries	503,536
200 Personnel Services - Employee Benefits	365,589
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	2,446
500 Other Purchased Services	32,763
600 Supplies	10,940
800 Other Objects	13,650
Total Support Services - Administration	\$1,029,424
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	134,923
200 Personnel Services - Employee Benefits	76,212
300 Purchased Professional and Technical Services	36,210
400 Purchased Property Services	600
500 Other Purchased Services	383
600 Supplies	3,545
700 Property	102
Total Support Services - Pupil Health	\$251,975
2500 Support Services - Business	
100 Personnel Services - Salaries	143,000
200 Personnel Services - Employee Benefits	86,079
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	925
500 Other Purchased Services	2,060
600 Supplies	17,100
800 Other Objects	98,250
Total Support Services - Business	\$357,414
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	312,376
200 Personnel Services - Employee Benefits	337,170
300 Purchased Professional and Technical Services	230,000
400 Purchased Property Services	566,692
500 Other Purchased Services	229,241
600 Supplies	204,400
700 Property	510,655
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$2,390,934
2700 Student Transportation Services	
500 Other Purchased Services	1,310,000
600 Supplies	6,500
Total Student Transportation Services	\$1,316,500
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	94,417
200 Personnel Services - Employee Benefits	91,721
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	10,500
500 Other Purchased Services	15,286
600 Supplies	62,350
Total Support Services - Central	\$279,274
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,901
Total Other Support Services	\$11,901
Total Support Services	\$6,448,366
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	205,573
200 Personnel Services - Employee Benefits	86,374
300 Purchased Professional and Technical Services	22,400
400 Purchased Property Services	1,000
500 Other Purchased Services	29,844
600 Supplies	17,700
700 Property	40,930
800 Other Objects	3,600
Total Student Activities	\$407,421
3300 <u>Community Services</u>	
500 Other Purchased Services	4,198
Total Community Services	\$4,198
Total Operation of Non-Instructional Services	\$411,619
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	107,853
900 Other Uses of Funds	585,000
Total Debt Service / Other Expenditures and Financing Uses	\$692,853
5900 <u>Budgetary Reserve</u>	
800 Other Objects	268,646
Total Budgetary Reserve	\$268,646
Total Other Expenditures and Financing Uses	\$961,499
TOTAL EXPENDITURES	\$21,497,619

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	47,500	47,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	10,000
Capital Reserve Fund - § 690, §1850	8	500,008
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	12,478	12,478
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$69,986	\$569,986
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	3,202,612	3,202,612
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,000	1,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$3,203,612	\$3,203,612
TOTAL CASH AND INVESTMENTS	\$3,273,598	\$3,773,598

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	15,000	15,000
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	\$15,000	\$15,000
TOTAL INDEBTEDNESS	\$15,000	\$15,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,959,066
0850 Unassigned Fund Balance	1,333,436
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,792,502
5900 Budgetary Reserve	268,646
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,061,148