

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/26/2023

  
President of the Board - Original Signature Required

6-26-23  
Date

  
Secretary of the Board - Original Signature Required

6-26-23  
Date

  
Chief School Administrator - Original Signature Required

6-26-23  
Date

Corina Long  
Contact Person

(814)266-6063      Extn :8005  
Telephone      Extension

clong@richlandsd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Richland SD	COUNTY : Cambria	AUN : 108116503
----------------------------------	---------------------	--------------------

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%

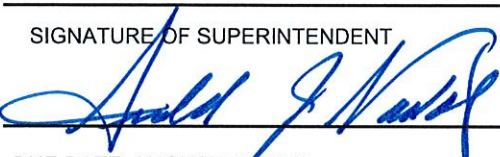
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023 )?      Yes       No

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

Total Budgeted Expenditures	\$27644924
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/23
-------------------------------------------------------------------------------------------------------------------	-----------------

DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Richland SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108116503
----------------------------------------------	----------------------------	----------------------------------

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> 5/23/2023
---------------------------------------------------------------------------------------------------------------------------------	--------------------------

**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.	To provide for unforeseen expenditures during the year including repairs and maintenance of aging buildings, special education costs, increased costs due to economic supply chain issues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	GJCTC ESCO Project Loan
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Capital projects, contribution to East Hills Recreation

<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	3,622,635
0840 Assigned Fund Balance	5,737,388
0850 Unassigned Fund Balance	897,711
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,257,734</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	17,044,235
7000 Revenue from State Sources	8,441,009
8000 Revenue from Federal Sources	748,472
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$26,233,716</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$36,491,450</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	12,078,580
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	15,000
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	98,000
6150 Current Act 511 Taxes - Proportional Assessments	2,515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	905,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	49,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	237,355
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	16,800
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	632,000

**REVENUE FROM LOCAL SOURCES \$17,044,235**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,131,841
7112 Basic Education Funding-Social Security	395,704
7271 Special Education funds for School-Aged Pupils	867,814
7311 Pupil Transportation Subsidy	398,685
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	269,915
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	290,793
7360 Safe Schools	162,632
7505 Ready to Learn Block Grant	138,845
7820 State Share of Retirement Contributions	1,738,305

**REVENUE FROM STATE SOURCES \$8,441,009**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	230,999
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	33,128
8517 Title IV - 21st Century Schools	20,872
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	6,194
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	256,532

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss	15,646
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,101
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

**REVENUE FROM FEDERAL SOURCES \$748,472**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 26,233,716**

Act 1 Index (current): 4.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$12,078,580</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$290,793</u></b>
Total Approx. Tax Revenue:	<b>\$12,369,373</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$12,909,176</b>

Cambria

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$239,355,890	\$239,355,890
b. Real Estate Mills	51.9480	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$1,026,337,110	\$1,026,337,110
d. Assessed Value	\$236,894,294	\$236,894,294
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$12,434,060	\$12,434,060
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$12,434,060	\$12,434,060
(f Total * g)		
i. Base Mills Subject to Index	51.9480	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.72209%	95.72209%
k. Tax Levy Needed	\$12,909,176	\$12,909,176
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>54.4934</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,909,176	\$12,909,176
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,618,383
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,078,580
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$12,078,580</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$290,793</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$12,369,373</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$12,909,176</b>	
	<b>Cambria</b>		<b>Total</b>

---

<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	54.4934		
q. Mills In Excess of Index (if l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,909,176		\$12,909,176
<b>IV.</b> 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

---

<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$1,564.04		
Number of Homestead/Farmstead Properties	3412		3412
Median Assessed Value of Homestead Properties			\$20,915

---

Act 1 Index (current): 4.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,078,580</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$290,793</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,369,373</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$12,909,176</b>
	<b>Cambria</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$290,793	Lowering RE Tax Rate	\$0	\$290,793
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$290,793</b>

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>
Cambria	236,894,294	54.4934	12,909,176			95.72209%	
<b>Totals:</b>	<b>236,894,294</b>		<b>12,909,176</b>	- 290,793	= 12,618,383	X 95.72209%	= 12,078,580

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
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	\$5.00	\$0.00	27,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	71,000
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 98,000 98,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,700,000	1,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,000	215,000
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	0.0800	0.000	600,000	600,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,515,000 2,515,000**

**Total Act 511, Current Taxes 2,613,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,026,337,110</b>	<b>X</b>	<b>12</b>	<b>12,316,045</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> Cambria	51.9480	54.4934	4.90%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.0800	0.0800	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,602,460
1200 Special Programs - Elementary / Secondary	2,661,127
1300 Vocational Education	1,637,966
1400 Other Instructional Programs - Elementary / Secondary	104,397
1500 Nonpublic School Programs	9,948
<b>Total Instruction</b>	<b>\$15,015,898</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	779,943
2200 Support Services - Instructional Staff	1,533,427
2300 Support Services - Administration	1,368,809
2400 Support Services - Pupil Health	238,889
2500 Support Services - Business	394,994
2600 Operation and Maintenance of Plant Services	2,273,785
2700 Student Transportation Services	1,369,311
<b>Total Support Services</b>	<b>\$7,959,158</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,065,550
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,065,550</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,716,318
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	788,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,604,318</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$27,644,924</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,908,464
200 Personnel Services - Employee Benefits	3,881,810
300 Purchased Professional and Technical Services	246,404
400 Purchased Property Services	6,000
500 Other Purchased Services	24,800
600 Supplies	532,982
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,602,460</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	936,883
200 Personnel Services - Employee Benefits	651,965
300 Purchased Professional and Technical Services	838,611
500 Other Purchased Services	199,450
600 Supplies	33,918
800 Other Objects	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,661,127</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	366,164
200 Personnel Services - Employee Benefits	231,913
500 Other Purchased Services	1,012,090
600 Supplies	24,799
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$1,637,966</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,165
300 Purchased Professional and Technical Services	28,982
500 Other Purchased Services	61,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$104,397</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	9,948
<b>Total Nonpublic School Programs</b>	<b>\$9,948</b>
<b>Total Instruction</b>	<b>\$15,015,898</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	407,526
200 Personnel Services - Employee Benefits	250,382
300 Purchased Professional and Technical Services	90,185
500 Other Purchased Services	1,700
600 Supplies	12,850
800 Other Objects	17,300

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$779,943</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	530,362
200 Personnel Services - Employee Benefits	408,939
300 Purchased Professional and Technical Services	40,646
400 Purchased Property Services	55,000
500 Other Purchased Services	64,858
600 Supplies	431,622
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,533,427</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	733,191
200 Personnel Services - Employee Benefits	450,210
300 Purchased Professional and Technical Services	83,550
500 Other Purchased Services	19,600
600 Supplies	26,300
800 Other Objects	55,958
<b>Total Support Services - Administration</b>	<b>\$1,368,809</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	117,892
200 Personnel Services - Employee Benefits	75,995
300 Purchased Professional and Technical Services	28,750
500 Other Purchased Services	80
600 Supplies	16,172
<b>Total Support Services - Pupil Health</b>	<b>\$238,889</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	193,767
200 Personnel Services - Employee Benefits	143,927
300 Purchased Professional and Technical Services	18,850
500 Other Purchased Services	22,400
600 Supplies	5,000
800 Other Objects	11,050
<b>Total Support Services - Business</b>	<b>\$394,994</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	573,143
200 Personnel Services - Employee Benefits	439,867
300 Purchased Professional and Technical Services	94,850
400 Purchased Property Services	356,212
500 Other Purchased Services	122,151
600 Supplies	687,262
800 Other Objects	300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,273,785</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,368,861

<u>Description</u>	<u>Amount</u>
800 Other Objects	450
<b>Total Student Transportation Services</b>	<b>\$1,369,311</b>
<b>Total Support Services</b>	<b>\$7,959,158</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	432,768
200 Personnel Services - Employee Benefits	189,771
300 Purchased Professional and Technical Services	99,823
400 Purchased Property Services	30,620
500 Other Purchased Services	154,880
600 Supplies	135,078
800 Other Objects	22,610
<b>Total Student Activities</b>	<b>\$1,065,550</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,065,550</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,114,318
900 Other Uses of Funds	1,602,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,716,318</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	100,000
<b>Total Interfund Transfers - Out</b>	<b>\$100,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	788,000
<b>Total Budgetary Reserve</b>	<b>\$788,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,604,318</b>
<b>TOTAL EXPENDITURES</b>	<b>\$27,644,924</b>



**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	8,513,092	7,101,900
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	62,446	67,446
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	715,390	768,043
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,290,928</b>	<b>\$7,937,389</b>
----------------------------------------------	--------------------	--------------------

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,290,928</b>	<b>\$7,937,389</b>
-----------------------------------	--------------------	--------------------

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	29,943,000	28,278,000
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 General Fund</b>	<b>\$29,943,000</b>	<b>\$28,278,000</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>		

**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**

<b>Total Long-Term Indebtedness</b>	<b>\$29,943,000</b>	<b>\$28,278,000</b>
-------------------------------------	---------------------	---------------------

**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	1,602,000	1,665,000
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		

<b>Total Short-Term Payables</b>	<b>\$1,602,000</b>	<b>\$1,665,000</b>
----------------------------------	--------------------	--------------------

<b>TOTAL INDEBTEDNESS</b>	<b>\$31,545,000</b>	<b>\$29,943,000</b>
---------------------------	---------------------	---------------------



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,468,765
0840 Assigned Fund Balance	5,377,761
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,846,526</b>
<b>5900 Budgetary Reserve</b>	<b>788,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,634,526</b>