

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

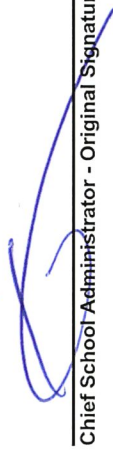
Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required6/19/2023

Date

Secretary of the Board - Original Signature Required6/19/2023

Date

Chief School Administrator - Original Signature Required6/19/2023

Date

Ellen Neyman

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Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brookville Area SD	COUNTY : Jefferson	AUN : 106330803
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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	\$31351004
Ending Unassigned Fund Balance	\$4556648
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.53%

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 6/22/2023
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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 : Brookville Area SD	County : Jefferson	AUN Number : 106330803
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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 5/15/23
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is sounds management practice to provide for operating contingencies through a BUDGETARY RESERVE. This amount represents potential use of Assigned and Committed Fund Balances and other calculated contingencies.
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.	In accordance with sound financial management and Board policy, the District attempts to maintain an Unassigned fund balance of at least 5% to cover unexpected changes in cash flow or any other financial matters.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount represents Board Commitment for PSERS Stabilization, OPEB Liability, and technology projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount represents a portion of fund balance related to the Athletic Ticket Fund implemented by the School District and 9th of 10 year band uniforms rotation assignment.

<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	270,129
0830 Committed Fund Balance	8,692,042
0840 Assigned Fund Balance	146,391
0850 Unassigned Fund Balance	6,261,895
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,100,328</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,531,480
7000 Revenue from State Sources	17,525,716
8000 Revenue from Federal Sources	2,592,561
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$29,649,757</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,750,085</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,796,442
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	1,485,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	277,038
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	12,000
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$9,531,480
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,283,161
7112 Basic Education Funding-Social Security	476,985
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,418,552
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	440,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	899,752
7505 Ready to Learn Block Grant	295,869
7820 State Share of Retirement Contributions	2,344,397
REVENUE FROM STATE SOURCES	\$17,525,716
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	564,762
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	102,442
8517 Title IV - 21st Century Schools	48,035
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,675,314
8751 ARP ESSER Learning Loss	18,200
8752 ARP ESSER Summer Programs	15,441

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	168,367
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,592,561
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,649,757

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,796,442	
Amount of Tax Relief for Homestead Exclusions	<u>\$899,752</u>	
Total Approx. Tax Revenue:	\$7,696,194	
Approx. Tax Levy for Tax Rate Calculation:	\$8,457,356	
	Jefferson	Total

2022-23 Data		
a. Assessed Value	\$259,782,640	\$259,782,640
b. Real Estate Mills	31.9647	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$672,771,628	\$672,771,628
d. Assessed Value	\$264,584,240	\$264,584,240
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$8,303,874	\$8,303,874
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$8,303,874	\$8,303,874
(f Total * g)		
i. Base Mills Subject to Index	31.9647	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.92853%	89.92853%
k. Tax Levy Needed	\$8,457,356	\$8,457,356
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	31.9647	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,457,356	\$8,457,356
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,557,604
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,796,442
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,796,442	
Amount of Tax Relief for Homestead Exclusions	<u>\$899,752</u>	
Total Approx. Tax Revenue:	\$7,696,194	
Approx. Tax Levy for Tax Rate Calculation:	\$8,457,356	
	Jefferson	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	33.7866	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,939,402	\$8,939,402
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	\$8,000.00	
Number of Homestead/Farmstead Properties	3563	3563
Median Assessed Value of Homestead Properties		\$32,220

Act 1 Index (current): 5.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,796,442
Amount of Tax Relief for Homestead Exclusions	<u>\$899,752</u>
Total Approx. Tax Revenue:	\$7,696,194
Approx. Tax Levy for Tax Rate Calculation:	\$8,457,356
	Jefferson
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$899,752	Lowering RE Tax Rate	\$0	\$899,752
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$899,752

CODE									
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>		
Jefferson	264,584,240	31.9647	8,457,356				89.92853%		
Totals:				264,584,240	8,457,356	-	899,752	=	7,557,604 X 89.92853% = 6,796,442
				<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	32,000	32,000		
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				32,000			32,000		
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%	1,075,000	1,075,000		
6152	Current Act 511 Occupation Taxes			2000.0000	0.000	250,000	250,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	160,000	160,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
Total Current Act 511 Taxes – Proportional Assessments				1,485,000			1,485,000		
Total Act 511, Current Taxes							1,517,000		
Act 511 Tax Limit -->				672,771,628 X		12	8,073,260		
				Market Value		Mills	(511 Limit)		

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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> Jefferson <u>Current Act 511 Taxes – Flat Rate Assessments</u>	31.9647	31.9647	0.00%	Yes	5.7%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6152	Current Act 511 Occupation Taxes	2000.0000	2000.0000	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,847,326
1200 Special Programs - Elementary / Secondary	3,558,300
1300 Vocational Education	1,170,534
1400 Other Instructional Programs - Elementary / Secondary	230,050
1500 Nonpublic School Programs	2,082
Total Instruction	\$15,808,292
2000 Support Services	
2100 Support Services - Students	784,380
2200 Support Services - Instructional Staff	884,646
2300 Support Services - Administration	1,568,943
2400 Support Services - Pupil Health	348,595
2500 Support Services - Business	711,098
2600 Operation and Maintenance of Plant Services	2,415,980
2700 Student Transportation Services	2,119,892
2800 Support Services - Central	369,928
2900 Other Support Services	25,894
Total Support Services	\$9,229,356
3000 Operation of Non-Instructional Services	
3200 Student Activities	675,253
3300 Community Services	6,235
Total Operation of Non-Instructional Services	\$681,488
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	281,500
Total Facilities Acquisition, Construction and Improvement Services	\$281,500
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,295,072
5900 Budgetary Reserve	1,055,296
Total Other Expenditures and Financing Uses	\$5,350,368
Total Estimated Expenditures and Other Financing Uses	\$31,351,004

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		5,989,733
200 Personnel Services - Employee Benefits		3,975,564
300 Purchased Professional and Technical Services		14,400
400 Purchased Property Services		2,800
500 Other Purchased Services		376,433
600 Supplies		487,546
800 Other Objects		850
Total Regular Programs - Elementary / Secondary		\$10,847,326
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,441,203
200 Personnel Services - Employee Benefits		949,972
300 Purchased Professional and Technical Services		789,600
500 Other Purchased Services		353,200
600 Supplies		20,875
800 Other Objects		3,450
Total Special Programs - Elementary / Secondary		\$3,558,300
1300 <u>Vocational Education</u>		
500 Other Purchased Services		1,170,534
Total Vocational Education		\$1,170,534
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		44,050
200 Personnel Services - Employee Benefits		18,690
300 Purchased Professional and Technical Services		154,070
500 Other Purchased Services		9,000
600 Supplies		4,240
Total Other Instructional Programs - Elementary / Secondary		\$230,050
1500 <u>Nonpublic School Programs</u>		
500 Other Purchased Services		2,082
Total Nonpublic School Programs		\$2,082
Total Instruction		\$15,808,292
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		429,788
200 Personnel Services - Employee Benefits		299,821
300 Purchased Professional and Technical Services		42,542
500 Other Purchased Services		3,525
600 Supplies		8,474
800 Other Objects		230
Total Support Services - Students		\$784,380
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		306,273

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	211,359
300 Purchased Professional and Technical Services	79,420
400 Purchased Property Services	20,112
500 Other Purchased Services	35,795
600 Supplies	191,087
700 Property	30,500
800 Other Objects	10,100
Total Support Services - Instructional Staff	\$884,646
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	784,540
200 Personnel Services - Employee Benefits	536,913
300 Purchased Professional and Technical Services	109,705
400 Purchased Property Services	600
500 Other Purchased Services	73,975
600 Supplies	32,342
800 Other Objects	30,868
Total Support Services - Administration	\$1,568,943
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	179,410
200 Personnel Services - Employee Benefits	105,725
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	239
500 Other Purchased Services	250
600 Supplies	7,349
800 Other Objects	122
Total Support Services - Pupil Health	\$348,595
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	352,561
200 Personnel Services - Employee Benefits	276,762
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	5,210
500 Other Purchased Services	10,800
600 Supplies	37,665
700 Property	8,000
800 Other Objects	8,100
Total Support Services - Business	\$711,098
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	852,545
200 Personnel Services - Employee Benefits	573,811
300 Purchased Professional and Technical Services	111,518
400 Purchased Property Services	208,300
500 Other Purchased Services	132,100
600 Supplies	511,956
700 Property	13,000
800 Other Objects	12,750

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,415,980
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	58,816
200 Personnel Services - Employee Benefits	28,876
500 Other Purchased Services	2,025,000
600 Supplies	7,200
Total Student Transportation Services	\$2,119,892
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	206,296
200 Personnel Services - Employee Benefits	142,414
300 Purchased Professional and Technical Services	17,818
600 Supplies	2,000
800 Other Objects	1,400
Total Support Services - Central	\$369,928
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,894
Total Other Support Services	\$25,894
Total Support Services	\$9,229,356
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	297,164
200 Personnel Services - Employee Benefits	159,189
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	15,800
500 Other Purchased Services	53,100
600 Supplies	70,000
800 Other Objects	10,000
Total Student Activities	\$675,253
3300 <u>Community Services</u>	
600 Supplies	6,235
Total Community Services	\$6,235
Total Operation of Non-Instructional Services	\$681,488
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	281,500
Total Facilities Acquisition, Construction and Improvement Services	\$281,500
Total Facilities Acquisition, Construction and Improvement Services	\$281,500
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,295,072
Total Interfund Transfers - Out	\$4,295,072

<u>Description</u>		<u>Amount</u>
5900 <u>Budgetary Reserve</u>		
800 Other Objects		1,055,296
Total Budgetary Reserve		\$1,055,296
Total Other Expenditures and Financing Uses		\$5,350,368
TOTAL EXPENDITURES		\$31,351,004

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<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	15,370,457	13,669,210
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	6,744,143	6,984,915
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
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	\$22,564,600	\$21,104,125

<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	\$22,564,600	\$21,104,125

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	10,045,000	8,955,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	697,077	697,077
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,742,077	\$9,652,077
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	11,708	11,708
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$11,708	\$11,708
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	\$10,753,785	\$9,663,785

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<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	\$10,753,785	\$9,663,785

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	3,768	3,300
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$3,768	\$3,300
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$3,768	\$3,300

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction			
1100 <u>Regular Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Regular Programs - Elementary / Secondary			
1200 <u>Special Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Special Programs - Elementary / Secondary			
1300 <u>Vocational Education</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services			
600 Supplies			
700 Property			
800 Other Objects			
Total Vocational Education			
1400 <u>Other Instructional Programs - Elementary / Secondary</u>			
100 Personnel Services - Salaries		2,399	2,101
200 Personnel Services - Employee Benefits		1,023	895
300 Purchased Professional and Technical Services			
400 Purchased Property Services			
500 Other Purchased Services		213	187
600 Supplies		133	117
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary		\$3,768	\$3,300
1500 <u>Nonpublic School Programs</u>			
100 Personnel Services - Salaries			
200 Personnel Services - Employee Benefits			
300 Purchased Professional and Technical Services			

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$3,768	\$3,300
TOTAL EXPENDITURES	\$3,768	\$3,300

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$632	\$554
TOTAL REVENUES	\$632	\$554

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	116	102
7820 State Share of Retirement Contributions	516	452
Total Revenue from State Sources	\$632	\$554
TOTAL REVENUES	\$632	\$554

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	270,129
0830 Committed Fund Balance	8,692,042
0840 Assigned Fund Balance	150,391
0850 Unassigned Fund Balance	4,556,648
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,399,081
5900 Budgetary Reserve	1,055,296
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,724,506