

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2023



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Aaron K McConnell

Contact Person

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Email Address

6/5/23

Date

6/5/2023

Date

6/5/2023

Date

(717)545-4703

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Dauphin SD	COUNTY : Dauphin	AUN : 115221402
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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	\$237294132
Ending Unassigned Fund Balance	\$16227996
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.83%

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 5/1/2023
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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 : Central Dauphin SD	County : Dauphin	AUN Number : 115221402
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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 5/1/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$1,711,817.00 Function 2200, Object 200: \$1,843,835.00</div>	<div>The Central Dauphin School District budgets its obligation for employee tuition reimbursement expenses to the 2271 and 2272 /240 budgetary account code.</div>
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$1,762,043.00 Function 2800, Object 200: \$2,703,296.00</div>	<div>The Central Dauphin School District budgets its obligation for its retired employees' medical, dental, and vision expenses to the 2830 /218 budgetary account code.</div>
8080	<div>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.</div>	<div>Amount provided for potential shortfalls in revenue and future expenditures related to maintenance and growth. The fund balance provides financial stability and is within the range of budgeted expenditures as suggested in the Manual of Accounting.</div>
8150	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The Central Dauphin School District has committed \$2,500,000 for PSERS retirement liabilities and \$3,686,009 for debt service expenditures.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>The Central Dauphin School District has assigned \$4,000,000 for its OPEB liabilities and \$4,500,000 for Capital Projects.</div>

<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	350,937	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,186,009	
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	16,227,996	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$30,914,005</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	165,700,263	
7000 Revenue from State Sources	62,508,477	
8000 Revenue from Federal Sources	6,230,655	
9000 Other Financing Sources	2,854,737	
Total Estimated Revenues And Other Financing Sources		<u>\$237,294,132</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$268,208,137</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	101,630,498
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	138,000
6114 Payments in Lieu of Current Taxes - State / Local	413,406
6130 Current Taxpayer Relief Taxes - Proportional Assessments	49,709,527
6150 Current Act 511 Taxes - Proportional Assessments	2,715,658
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,270,400
6500 Earnings on Investments	1,500,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,017,245
6910 Rentals	10,528
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	900,000
6990 Refunds and Other Miscellaneous Revenue	2,770,001
REVENUE FROM LOCAL SOURCES	\$165,700,263
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	27,087,193
7112 Basic Education Funding-Social Security	3,565,637
7160 Tuition for Orphans Subsidy	276,788
7271 Special Education funds for School-Aged Pupils	7,588,019
7311 Pupil Transportation Subsidy	2,964,920
7312 Nonpublic and Charter School Pupil Transportation Subsidy	627,550
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,129,594
7330 Health Services (Medical, Dental, Nurse, Act 25)	261,000
7340 State Property Tax Reduction Allocation	3,285,787
7505 Ready to Learn Block Grant	1,023,711
7820 State Share of Retirement Contributions	14,698,278
REVENUE FROM STATE SOURCES	\$62,508,477
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,596,952
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	356,390
8516 Title III - Language Instruction for English Learners and Immigrant Students	280,191
8517 Title IV - 21st Century Schools	197,013

LEA : 115221402 Central Dauphin SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,059,721
8751 ARP ESSER Learning Loss	1,358,298
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	347,090
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,000
REVENUE FROM FEDERAL SOURCES	\$6,230,655
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	249,829
9360 Internal Service Fund Transfers	2,604,908
OTHER FINANCING SOURCES	\$2,854,737
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	237,294,132

Act 1 Index (current): 5.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$101,630,498	
Amount of Tax Relief for Homestead Exclusions		<u>\$4,000,195</u>	
Total Approx. Tax Revenue:		\$105,630,693	
Approx. Tax Levy for Tax Rate Calculation:		\$111,410,245	
		Dauphin	Total
<hr/>			
2022-23 Data			
a. Assessed Value		\$6,295,170,294	\$6,295,170,294
b. Real Estate Mills		17.4639	
I. 2023-24 Data			
c. 2021 STEB Market Value		\$8,159,000,330	\$8,159,000,330
d. Assessed Value		\$6,379,459,630	\$6,379,459,630
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2022-23 Calculations			
f. 2022-23 Tax Levy		\$109,938,224	\$109,938,224
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy		\$109,938,224	\$109,938,224
(f Total * g)			
i. Base Mills Subject to Index		17.4639	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		94.61917%	94.61917%
k. Tax Levy Needed		\$111,410,245	\$111,410,245
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate		17.4639	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$111,410,245	\$111,410,245
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$107,410,050
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$101,630,498
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$101,630,498	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,000,195</u>	
Total Approx. Tax Revenue:	\$105,630,693	
Approx. Tax Levy for Tax Rate Calculation:	\$111,410,245	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3370	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$116,980,151	\$116,980,151
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	\$9,045.00	
Number of Homestead/Farmstead Properties	25326	25326
Median Assessed Value of Homestead Properties		\$119,500

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$101,630,498
Amount of Tax Relief for Homestead Exclusions	<u>\$4,000,195</u>
Total Approx. Tax Revenue:	\$105,630,693
Approx. Tax Levy for Tax Rate Calculation:	\$111,410,245

	Dauphin	Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$1,041	Lowering RE Tax Rate \$0 \$1,041
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,285,787	Lowering RE Tax Rate \$0 \$3,285,787
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,367	\$713,367
Amount of Tax Relief from State/Local Sources		\$4,000,195

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>Percent Collected</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>						
Dauphin	6,379,459,630	17.4639	111,410,245				94.61917%		
Totals:				6,379,459,630	111,410,245	-	4,000,195	=	107,410,050 X 94.61917% = 101,630,498
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%		49,709,527		49,709,527
Total Current Taxpayer Relief Taxes – Proportional Assessments							49,709,527		49,709,527
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			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
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			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		2,715,658		2,715,658
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							2,715,658		2,715,658
Total Act 511, Current Taxes									2,715,658
Act 511 Tax Limit -->				8,159,000,330	X		12		97,908,004
				Market Value			Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	17.4639	17.4639	0.00%	Yes	5.0%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	104,938,444
1200 Special Programs - Elementary / Secondary	40,538,454
1300 Vocational Education	6,989,565
1400 Other Instructional Programs - Elementary / Secondary	1,873,043
1600 Adult Education Programs	1,043,023
Total Instruction	\$155,382,529
2000 Support Services	
2100 Support Services - Students	8,534,784
2200 Support Services - Instructional Staff	4,811,457
2300 Support Services - Administration	12,980,397
2400 Support Services - Pupil Health	2,942,085
2500 Support Services - Business	1,536,592
2600 Operation and Maintenance of Plant Services	16,604,003
2700 Student Transportation Services	13,328,007
2800 Support Services - Central	6,895,768
2900 Other Support Services	223,571
Total Support Services	\$67,856,664
3000 Operation of Non-Instructional Services	
3200 Student Activities	693,799
3300 Community Services	190,632
Total Operation of Non-Instructional Services	\$884,431
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	11,013,258
5200 Interfund Transfers - Out	2,157,250
Total Other Expenditures and Financing Uses	\$13,170,508
Total Estimated Expenditures and Other Financing Uses	\$237,294,132

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	52,929,105
200 Personnel Services - Employee Benefits	36,026,209
300 Purchased Professional and Technical Services	3,006,573
400 Purchased Property Services	63,325
500 Other Purchased Services	9,347,625
600 Supplies	2,880,499
700 Property	683,808
800 Other Objects	1,300
Total Regular Programs - Elementary / Secondary	\$104,938,444
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,577,330
200 Personnel Services - Employee Benefits	11,516,496
300 Purchased Professional and Technical Services	2,351,292
400 Purchased Property Services	750
500 Other Purchased Services	9,928,681
600 Supplies	162,008
700 Property	897
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$40,538,454
1300 <u>Vocational Education</u>	
500 Other Purchased Services	6,989,565
Total Vocational Education	\$6,989,565
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	693,887
200 Personnel Services - Employee Benefits	373,086
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	490,084
600 Supplies	260,986
Total Other Instructional Programs - Elementary / Secondary	\$1,873,043
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	1,043,023
Total Adult Education Programs	\$1,043,023
Total Instruction	\$155,382,529
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	5,031,888
200 Personnel Services - Employee Benefits	3,060,763
300 Purchased Professional and Technical Services	319,579
500 Other Purchased Services	6,700
600 Supplies	110,804
700 Property	200
800 Other Objects	4,850

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$8,534,784
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,711,817
200 Personnel Services - Employee Benefits	1,843,835
300 Purchased Professional and Technical Services	170,595
400 Purchased Property Services	40,000
500 Other Purchased Services	38,500
600 Supplies	977,710
700 Property	25,000
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$4,811,457
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	6,482,735
200 Personnel Services - Employee Benefits	4,261,312
300 Purchased Professional and Technical Services	1,788,524
400 Purchased Property Services	2,000
500 Other Purchased Services	107,400
600 Supplies	176,807
700 Property	100,618
800 Other Objects	61,001
Total Support Services - Administration	\$12,980,397
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,315,602
200 Personnel Services - Employee Benefits	861,125
300 Purchased Professional and Technical Services	741,027
500 Other Purchased Services	1,550
600 Supplies	18,755
700 Property	4,026
Total Support Services - Pupil Health	\$2,942,085
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	794,974
200 Personnel Services - Employee Benefits	552,543
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	600
500 Other Purchased Services	121,700
600 Supplies	6,925
700 Property	15,000
800 Other Objects	3,850
Total Support Services - Business	\$1,536,592
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	5,428,603
200 Personnel Services - Employee Benefits	3,801,580
300 Purchased Professional and Technical Services	688,466
400 Purchased Property Services	2,999,400
500 Other Purchased Services	441,000

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Description	Amount
600 Supplies	3,060,554
700 Property	181,300
800 Other Objects	3,100
Total Operation and Maintenance of Plant Services	\$16,604,003
2700 Student Transportation Services	
100 Personnel Services - Salaries	265,352
200 Personnel Services - Employee Benefits	160,843
400 Purchased Property Services	2,088
500 Other Purchased Services	11,419,849
600 Supplies	961,926
700 Property	515,649
800 Other Objects	2,300
Total Student Transportation Services	\$13,328,007
2800 Support Services - Central	
100 Personnel Services - Salaries	1,762,043
200 Personnel Services - Employee Benefits	2,703,296
300 Purchased Professional and Technical Services	426,980
400 Purchased Property Services	236,811
500 Other Purchased Services	451,101
600 Supplies	1,039,437
700 Property	266,200
800 Other Objects	9,900
Total Support Services - Central	\$6,895,768
2900 Other Support Services	
100 Personnel Services - Salaries	57,206
200 Personnel Services - Employee Benefits	24,389
500 Other Purchased Services	141,976
Total Other Support Services	\$223,571
Total Support Services	\$67,856,664
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	413,180
200 Personnel Services - Employee Benefits	218,534
300 Purchased Professional and Technical Services	5,150
500 Other Purchased Services	22,500
600 Supplies	34,435
Total Student Activities	\$693,799
3300 Community Services	
100 Personnel Services - Salaries	66,275
200 Personnel Services - Employee Benefits	28,107
500 Other Purchased Services	500
600 Supplies	25,500
800 Other Objects	70,250

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
Total Community Services	\$190,632
Total Operation of Non-Instructional Services	\$884,431
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,661,588
900 Other Uses of Funds	6,351,670
Total Debt Service / Other Expenditures and Financing Uses	\$11,013,258
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,157,250
Total Interfund Transfers - Out	\$2,157,250
Total Other Expenditures and Financing Uses	\$13,170,508
TOTAL EXPENDITURES	\$237,294,132

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	35,000,000	32,500,000
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	15,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,500,000	1,900,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	24,000,000	20,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	300,000	300,000
Permanent Fund		
Total Cash and Short-Term Investments	\$76,800,000	\$59,700,000

Long-Term Investments

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

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$76,800,000	\$59,700,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	118,560,000	112,915,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	3,999,508	3,888,975
0550 Authority Lease Obligations	5,800,097	5,203,600
0560 Other Post-Employment Benefits (OPEB)	32,300,000	32,600,000
0599 Other Noncurrent Liabilities	238,991,000	238,991,000
Total General Fund	\$399,650,605	\$393,598,575
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<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	\$399,650,605	\$393,598,575

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<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	30,750,000	31,800,000
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	1,750,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	425,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,900,000	1,995,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$34,800,000	\$35,220,000
TOTAL INDEBTEDNESS	\$434,450,605	\$428,818,575

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	6,226	1,826
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	317,067	133,772
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$323,293	\$135,598
2000 Support Services		
2100 Support Services - Students	5,990	1,758
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	600	
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$6,590	\$1,758
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	\$329,883	\$137,356

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Description	Nonspecial Education	Special Education
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	3,675	1,078
200 Personnel Services - Employee Benefits	2,551	748
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	\$6,226	\$1,826
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	154,610	87,377
200 Personnel Services - Employee Benefits	91,389	46,395
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	1,250	
600 Supplies	69,818	
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$317,067	\$133,772
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<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	\$323,293	\$135,598
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	3,658	1,074
200 Personnel Services - Employee Benefits	2,332	684
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students	\$5,990	\$1,758
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</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 Support Services - Administration		
2400 <u>Support Services - Pupil Health</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 Support Services - Pupil Health		
2500 <u>Support Services - Business</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 Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</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		600

Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services	\$600	
2700 <u>Student Transportation Services</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 Student Transportation Services		
2800 <u>Support Services - Central</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 Support Services - Central		
2900 <u>Other Support Services</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 Other Support Services		
Total Support Services	\$6,590	\$1,758
TOTAL EXPENDITURES	\$329,883	\$137,356

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$33,724	\$18,645
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$74,641	\$0
TOTAL REVENUES	\$108,365	\$18,645

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	6,194	3,425
7820 State Share of Retirement Contributions	27,530	15,220
Total Revenue from State Sources	\$33,724	\$18,645
8000 Revenue from Federal Sources		
8514 Title I - Improving the Academic Achievement of the Disadvantaged	74,641	0
Total Revenue from Federal Sources	\$74,641	\$0
TOTAL REVENUES	\$108,365	\$18,645

Account Description	Amounts
0810 Nonspendable Fund Balance	350,937
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,186,009
0840 Assigned Fund Balance	8,500,000
0850 Unassigned Fund Balance	16,227,996
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$30,914,005
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$31,264,942