LEA Name: Jefferson-Morgan SD

Class: 3

AUN Number: 101303503

County: Greene

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

g	eneral Fund Budget Approval			
Date of Adoption	of the General Fund Budget:	06/20/2023		
Jasan Bal			7-17-	-23
President of the Board - Original Signature Required			7-17-	-23
Secretary of the Board - Original Signature Required W. W. W.			Date 7-17-	-23
Chief School Administrator - Original Signature Required			Date	
Jennifer Foringer			(724)883-2310	Extn :1215
Contact Person			Telephone	Extension
jforinger@jmsd.org				
Email Address				

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN:	
Jefferson-Morgan SD	Greene	101303503	
No school district shall approve an increase in real propending unreserved undesignated fund balance (unassigneependitures:	erty taxes unless it has ac ned) less than the specific	dopted a budget that includes a sed percentage of its total budg	an estimated, eted
Total Budgeted Expenditures		Fund Balance % Limit (less than)	*
Less Than or Equal to \$11,999,999	the street streets of section section section and the section of t	12.0%	information and the conditions
Between \$12,000,000 and \$12,999,999	***	11.5%	an administration and recommendation and the second
Between \$13,000,000 and \$13,999,999	Manadadan salam dan	11.0%	alleligic/19; afficips. alphinate off, at the qu. sp. day
Between \$14,000,000 and \$14,999,999	And the second section of the second	10.5%	viteria del dicense en contra compania de la contra compania de la contra compania de la contra compania de la
Between \$15,000,000 and \$15,999,999	** Andrews And	10.0%	ARCHITECTURE PROPERTY CONTRACTOR SERVICE SERVI
Between \$16,000,000 and \$16,999,999		9.5%	nter automobile establishina i Mandale endelandaka an ana antana et ele
Between \$17,000,000 and \$17,999,999		9,0%	
Between \$18,000,000 and \$18,999,999	PARTIES THE CONTROL OF THE CONTROL O	8.5%	THE CONTRACTOR OF THE CONTRACT
Greater Than or Equal to \$19,000,000	***************************************	8.0%	
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023) If yes, see information below, taken from the 2023-2024 General Fund		Yes No	
Total Budgeted Expenditures		MARKET VERY THE THIRD THE TAX THE TA ADMIN AND TO SECURE	\$15900000
Ending Unassigned Fund Balance			\$2800000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			17.61%
The Estimated Ending Unassigned Fund Balance is within the allowable	le limits.	Yes No	X
I hereby certify that the abo	ove information is accurate an	d complete.	
SIGNATURE OF SUPERINTENDENT SIGNATURE OF SUPERINTENDENT	DATE 7/1	1/23	

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 :	County:	AUN Number :
Jefferson-Morgan SD	Greene	101303503

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

7-17-2023

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET 2023-2024 Final General Fund Budget

Validations

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:26:54 AM

Page - 1 of 1

Val Number	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Amount will be used for unexpected expenditures and balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$500,00 for post retirement benefits and \$1,250,000 for capital projects

2023-2024 Final General Fund Budget

LEA: 101303503 Jefferson-Morgan SD

Total Estimated Revenues And Other Financing Sources

Printed 7/18/2023 9:26:56 AM Page - 1 of 1

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,750,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,550,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,442,767	
7000 Revenue from State Sources	10,155,333	
8000 Revenue from Federal Sources	301,900	
9000 Other Financing Sources		

\$15,900,000

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:26:58 AM

REVENUE FROM LOCAL SOURCES 6111 Current Real Estate Taxes 3,773,106 6113 Public Utility Realty Taxes 4,900 6140 Current Act 511 Taxes - Flat Rate Assessments 15,500 6150 Current Act 511 Taxes - Proportional Assessments 670,000 6400 Delinquencies on Taxes Levied / Assessed by the LEA 509,500 6800 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES \$5,442,767 REVENUE FROM STATE SOURCES \$5,950,000 7211 Special Education Funding-Formula 5,950,000 7271 Special Education Funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 36,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants <t< th=""><th></th><th><u>Amount</u></th></t<>		<u>Amount</u>
6111 Current Real Estate Taxes 3,773,106 6113 Public Utility Realty Taxes 4,900 6140 Current Act 511 Taxes - Flat Rate Assessments 15,500 6150 Current Act 511 Taxes - Proportional Assessments 670,000 6400 Delinquencies on Taxes Levied / Assessed by the LEA 509,500 6500 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES \$5,442,767 REVENUE FROM STATE SOURCES \$5,950,000 7271 Special Education Funding-Formula 5,950,000 7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 7,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7805 Ready to Learn Block Gran	REVENUE FROM LOCAL SOURCES	
6140 Current Act 511 Taxes - Flat Rate Assessments 15,500 6150 Current Act 511 Taxes - Proportional Assessments 670,000 6400 Delinquencies on Taxes Levied / Assessed by the LEA 509,500 6500 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7211 Pasic Education Funding-Formula 5,950,000 7311 Pupil Transportation Subsidy 325,000 7311 Pupil Transportation Subsidy 7,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 <td></td> <td>3,773,106</td>		3,773,106
6150 Current Act 511 Taxes - Proportional Assessments 670,000 6400 Delinquencies on Taxes Levied / Assessed by the LEA 509,500 6500 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education Funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7810 State Share of Social Security and Medicare Taxes 325,000 7810 State Share of Retirement Contributions	6113 Public Utility Realty Taxes	4,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA 509,500 6500 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education Funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000<	6140 Current Act 511 Taxes - Flat Rate Assessments	15,500
6500 Earnings on Investments 25,000 6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education Funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	6150 Current Act 511 Taxes - Proportional Assessments	670,000
6800 Revenues from Intermediary Sources / Pass-Through Funds 215,000 6990 Refunds and Other Miscellaneous Revenue 229,761 REVENUE FROM LOCAL SOURCES \$5,442,767 REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES \$212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 26,900 8517 Title IV - 21st Century Schools 16,000 <t< th=""><td>6400 Delinquencies on Taxes Levied / Assessed by the LEA</td><td>509,500</td></t<>	6400 Delinquencies on Taxes Levied / Assessed by the LEA	509,500
REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7300 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7301 Realth Services (Medical, Dental, Nurse, Act 25) 7302 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7303 Health Services (Medical, Dental, Nurse, Act 25) 7304 State Property Tax Reduction Allocation 7305 Ready to Learn Block Grant 7306 State Share of Social Security and Medicare Taxes 7307 State Share of Retirement Contributions 7308 Revenue FROM STATE SOURCES 8514 Title II - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8510 School-Based Access Medicaid Reimbursement Program (SBAP) REVENUE FROM FEDERAL SOURCES 8301,900 REVENUE FROM FEDERAL SOURCES 8510 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8301,900	6500 Earnings on Investments	25,000
REVENUE FROM LOCAL SOURCES REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 REVENUE FROM FEDERAL SOURCES \$301,900 REVENUE FROM FEDERAL SOURCES \$301,900	6800 Revenues from Intermediary Sources / Pass-Through Funds	215,000
REVENUE FROM STATE SOURCES 7111 Basic Education Funding-Formula 5,950,000 7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 REVENUE FROM FEDERAL SOURCES \$301,900	6990 Refunds and Other Miscellaneous Revenue	229,761
7111 Basic Education Funding-Formula 5,950,000 7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 REVENUE FROM FEDERAL SOURCES \$301,900	REVENUE FROM LOCAL SOURCES	\$5,442,767
7271 Special Education funds for School-Aged Pupils 865,000 7311 Pupil Transportation Subsidy 325,000 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 26,900 R515 Title IV - 21st Century Schools 16,000 R810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 REVENUE FROM FEDERAL SOURCES \$301,900	REVENUE FROM STATE SOURCES	
7311 Pupil Transportation Subsidy 7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES 8514 Title II - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	7111 Basic Education Funding-Formula	5,950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy 7,000 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 356,000 7330 Health Services (Medical, Dental, Nurse, Act 25) 15,000 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	7271 Special Education funds for School-Aged Pupils	865,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy 7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 7340 PA Accountability Grants 7501 PA Accountability Grants 7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7506 State Share of Social Security and Medicare Taxes 7507 Revenue From State Share of Retirement Contributions 7508 Revenue From State Sources 7509 State Share of Retirement Contributions 7509 Revenue From State Sources 7509 State Share of Retirement Contributions 7509 Revenue From State Sources 7509 State Share of Retirement Contributions 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 7509 State Share of Social Security and Medicare Taxes 750	7311 Pupil Transportation Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25) 7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions 7820 State Share of Retirement Contributions 7820 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8301,900	7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,000
7340 State Property Tax Reduction Allocation 548,333 7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 26,900 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) \$301,900	7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	356,000
7501 PA Accountability Grants 100,000 7505 Ready to Learn Block Grant 194,000 7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8510 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7505 Ready to Learn Block Grant 7505 Ready to Learn Block Grant 7810 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions 7820 State Share of Social Security Analyses 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Social Security and Medicare Taxes 7820 State Share of Retirement Contributions 7820 State Share of Retirem	7340 State Property Tax Reduction Allocation	548,333
7810 State Share of Social Security and Medicare Taxes 325,000 7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 16,000 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	7501 PA Accountability Grants	100,000
7820 State Share of Retirement Contributions 1,470,000 REVENUE FROM STATE SOURCES \$10,155,333 REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 26,900 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) \$301,900	7505 Ready to Learn Block Grant	194,000
REVENUE FROM STATE SOURCES REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	7810 State Share of Social Security and Medicare Taxes	325,000
REVENUE FROM FEDERAL SOURCES 8514 Title I - Improving the Academic Achievement of the Disadvantaged 212,000 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 26,900 8517 Title IV - 21st Century Schools 16,000 8810 School-Based Access Medicaid Reimbursement Program (SBAP) 47,000 Reimbursements (Access) \$301,900	7820 State Share of Retirement Contributions	1,470,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged 8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	REVENUE FROM STATE SOURCES	\$10,155,333
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	REVENUE FROM FEDERAL SOURCES	
Principals 8517 Title IV - 21st Century Schools 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	8514 Title I - Improving the Academic Achievement of the Disadvantaged	212,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900		26,900
Reimbursements (Access) REVENUE FROM FEDERAL SOURCES \$301,900	8517 Title IV - 21st Century Schools	16,000
REVENUE FROM FEDERAL SOURCES \$301,900	• , ,	47,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,900,000		\$301,900
	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,900,000

Jefferson-Morgan SD

Printed 7/18/2023 9:27:00 AM

AUN: 101303503

Page - 1 of 3

		ct 1 Index (current): 6.0%	
	Revenue	alculation Method:	
	2	lumber of Decimals For Tax Rate Calculation:	
	\$3,774,000	Approx. Tax Revenue from RE Taxes:	
	<u>\$548,333</u>	mount of Tax Relief for Homestead Exclusions	
	\$4,322,333	otal Approx. Tax Revenue:	
	\$4,788,782	pprox. Tax Levy for Tax Rate Calculation:	
Total	Greene		
		2022-23 Data	
\$164,439,883	\$164,439,883	a. Assessed Value	
	29.0000	b. Real Estate Mills	
		I. 2023-24 Data	
\$241,007,439	\$241,007,439	c. 2021 STEB Market Value	
\$165,095,806	\$165,095,806	d. Assessed Value	
\$0	\$0	e. Assessed Value of New Constr/ Renov	
		2022-23 Calculations	
\$4,768,757	\$4,768,757	f. 2022-23 Tax Levy	
		(a * b)	
		2023-24 Calculations	
100.00000%	100.00000%	g. Percent of Total Market Value	
\$4,768,757	\$4,768,757	h. Rebalanced 2022-23 Tax Levy	
		(f Total * g)	
	29.0000	i. Base Mills Subject to Index	
		(h / a * 1000) if no reassessment	
		(h / (d-e) * 1000) if reassessment	
		Calculation of Tax Rates and Levies Generated	
89.00000%	89.00000%	j. Weighted Avg. Collection Percentage	
\$4,788,782	\$4,788,782	k. Tax Levy Needed	
		(Approx. Tax Levy * g)	
	29.0000	I. 2023-24 Real Estate Tax Rate	
		(k / d * 1000)	
\$4,787,778	\$4,787,778	m. Tax Levy Generated by Mills	
		(I / 1000 * d)	
\$4,239,445		n. Tax Levy minus Tax Relief for Homestead Exclusions	
		(m - Amount of Tax Relief for Homestead Exclusions)	
\$3,773,106		o. Net Tax Revenue Generated By Mills	
ge 7	Des	(n * Est. Pct. Collection)	

Page - 2 of 3

Printed 7/18/2023 9:27:00 AM	

Act 1 Index (current): 6.0%	
Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$3,774,000
Amount of Tax Relief for Homestead Exclusions	<u>\$548,333</u>
Total Approx. Tax Revenue:	\$4,322,333
Approx. Tax Levy for Tax Rate Calculation:	\$4,788,782
	_

••	· · · · · · · · · · · · · · · · · · ·	Greene	Total
Inc	dex Maximums		
	p. Maximum Mills Based On Index	30.7400	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$5,075,045	\$5,075,045
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If I > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u.Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information	Related to	Property	Tax Relief
IIIIOIIIIalioii	ivelated to	1 1 Operty	I ax IVellel

	Assessed Value Exclusion per Homestead	\$11,500.00	
v.	Number of Homestead/Farmstead Properties	1677	1677
	Median Assessed Value of Homestead Properties		\$43,085

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

AUN: 101303503 Jefferson-Morgan SD

Page - 3 of 3

Act 1 Index (current): 6.0%

Printed 7/18/2023 9:27:00 AM

Calculation Method: Revenue

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,774,000

Amount of Tax Relief for Homestead Exclusions \$548,333

Total Approx. Tax Revenue: \$4,322,333

Approx. Tax Levy for Tax Rate Calculation: \$4,788,782

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$548,333 Lowering RE Tax Rate \$0 \$548,333

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Greene

Amount of Tax Relief from State/Local Sources \$548,333

Jefferson-Morgan SD

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Printed 7/18/2023 9:27:02 AM

Page - 1 of 1

CODE

LEA: 101303503

6111 <u>Currer</u>	t Real Estate Taxes			Amount of Tax			Net Tax Revenue
County Name	Taxable Assessed Value F	Real Estate Mills	Tax Levy Generated by Mills	Homestead Ex	xclusions Exclusions	sions Percent Col	llected Generated By Mills
Greene	165,095,806	29.0000	4,787,778			89.	00000%
Totals:	165,095,806		4,787,778	-	548,333 =	4,239,445 X 89.	00000% = 3,773,106
				Data			Fatimated Davison
0400	Comment Dan Camita Tayon Ca	ti 070		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Se			\$0.00			0
6140	Current Act 511 Taxes – Flat			<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita T			\$5.00	\$0.00	12,000	12,000
6142	Current Act 511 Occupation			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Service			\$5.00	\$0.00	3,500	3,500
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Pri	ivilege Taxes – Flat	t Rate	\$0.00	\$0.00	0	0
6146	6 Current Act 511 Mechanical Device Taxes – Flat Rate		t Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Othe	er Flat Rate Assessi	ments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes	s – Flat Rate Asse	essments			15,500	15,500
6150	Current Act 511 Taxes – Prop	oortional Assessme	<u>nts</u>	<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Incom	me Taxes		0.500%	0.000%	600,000	600,000
6152	Current Act 511 Occupation	Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate	Transfer Taxes		0.500%	0.000%	70,000	70,000
6154	Current Act 511 Amusement	Taxes		0.000%	0.000%	0	0
6155	Current Act 511 Business Pri	ivilege Taxes		0.000	0.000	0	0
6156	Current Act 511 Mechanical I	Device Taxes – Pe	rcentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile T	axes		0.000	0.000	0	0
6159	Current Act 511 Taxes, Othe	er Proportional Asse	essments	0	0	0	0
	Total Current Act 511 Taxes	s – Proportional A	ssessments			670,000	670,000
	Total Act 511, Current Ta	axes					685,500
			Act 511	Tax Limit>	241,007,439	9 X 12	2,892,089
					Market Value	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:03 AM

Page - 1 of 1

Tax		Tax Rate Ch	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				•			•	•	•
	Greene	29.0000	29.0000	0.00%	Yes	6.0%				
Current Act 511 Taxes – Flat Rate Assessments										
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
Current Act 511 Taxes – Proportional Assessments										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				

\$487,671

791,750

110,000

\$901,750

\$15,900,000

LEA: 101303503 Jefferson-Morgan SD

Total Operation of Non-Instructional Services

5000 Other Expenditures and Financing Uses

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

5200 Interfund Transfers - Out

5100 Debt Service / Other Expenditures and Financing Uses

Printed 7/18/2023 9:27:04 AM Page - 1 of 1 **Description Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 6,905,152 1200 Special Programs - Elementary / Secondary 2,053,446 1300 Vocational Education 470,000 1400 Other Instructional Programs - Elementary / Secondary 346,822 **Total Instruction** \$9,775,420 2000 Support Services 2100 Support Services - Students 112.163 2200 Support Services - Instructional Staff 250,952 2300 Support Services - Administration 1,043,067 2400 Support Services - Pupil Health 125,738 2500 Support Services - Business 383,171 2600 Operation and Maintenance of Plant Services 1,809,968 2700 Student Transportation Services 1,010,100 **Total Support Services** \$4,735,159 3000 Operation of Non-Instructional Services 3200 Student Activities 486,671 3300 Community Services 1,000

3,565,474 2,718,228

36,800

15.300

394,150

119,000

54,000

904,295

622.651

295,000

215.000

\$2,053,446

470,000

\$470,000

194.776

141,688

\$346.822 \$9,775,420

55.561

50,352

2,000

1.250

3,000

\$112,163

124.293

85.459

5,000

10,500

2,200

3,000

7.358

9.000

7,050

450

2,200 \$6,905,152

Printed	7/18/2023 9:27:05 AM
<u>Descri</u>	<u>ption</u>
1000	Instruction
1100	Regular Programs - Elementary / Secondary
1	00 Personnel Services - Salaries
2	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

Page 13

Total Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary

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 800 Other Objects

Total Special Programs - Elementary / Secondary

LEA: 101303503

1300 Vocational Education 500 Other Purchased Services **Total Vocational Education**

1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 500 Other Purchased Services

600 Supplies Total Other Instructional Programs - Elementary / Secondary

2000 Support Services 2100 Support Services - Students

Total Instruction

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services

800 Other Objects **Total Support Services - Students** 2200 Support Services - Instructional Staff

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services

500 Other Purchased Services

1,010,100

\$1,010,100

2700 Student Transportation Services 500 Other Purchased Services

Total Student Transportation Services

LEA: 101303503 Jefferson-Morgan SD	
Printed 7/18/2023 9:27:05 AM	Page - 2 of 3
<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
700 Property	14,000
800 Other Objects	5,500
Total Support Services - Instructional Staff	\$250,952
2300 Support Services - Administration	
100 Personnel Services - Salaries	534,178
200 Personnel Services - Employee Benefits	365,464
300 Purchased Professional and Technical Services	52,050
400 Purchased Property Services	325
500 Other Purchased Services	41,550
600 Supplies	19,000
700 Property	11,400
800 Other Objects	19,100
Total Support Services - Administration	\$1,043,067
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	63,160
200 Personnel Services - Employee Benefits	53,528
300 Purchased Professional and Technical Services	4,000
600 Supplies	4,050
700 Property	1,000
Total Support Services - Pupil Health	\$125,738
2500 Support Services - Business	
100 Personnel Services - Salaries	192,229
200 Personnel Services - Employee Benefits	161,862
300 Purchased Professional and Technical Services	16,130
400 Purchased Property Services	250
500 Other Purchased Services	4,650
600 Supplies	4,250
700 Property	1,000
800 Other Objects	2,800
Total Support Services - Business	\$383,171
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	665,769
200 Personnel Services - Employee Benefits	484,499
300 Purchased Professional and Technical Services	87,000
400 Purchased Property Services	331,400
500 Other Purchased Services	128,800
600 Supplies	64,500
700 Property	20,000
800 Other Objects	28,000
Total Operation and Maintenance of Plant Services	\$1,809,968

\$15,900,000

TOTAL EXPENDITURES

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:05 AM

Page - 3 of 3

Description

Amount

<u>Description</u>	Amount
Total Support Services	\$4,735,159
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	181,829
200 Personnel Services - Employee Benefits	112,392
300 Purchased Professional and Technical Services	37,750
400 Purchased Property Services	18,000
500 Other Purchased Services	41,050
600 Supplies	34,400
700 Property	35,500
800 Other Objects	25,750
Total Student Activities	\$486,671
3300 Community Services	
500 Other Purchased Services	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$487,671
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,750
900 Other Uses of Funds	790,000
Total Debt Service / Other Expenditures and Financing Uses	\$791,750
5200 Interfund Transfers - Out	
900 Other Uses of Funds	110,000
Total Interfund Transfers - Out	\$110,000
Total Other Expenditures and Financing Uses	\$901,750

06/30/2024 Projection

Page - 1 of 2

Jefferson-Morgan SD LEA: 101303503

Printed 7/18/2023 9:27:06 AM

7 IIIIO 17 10/2020 0.21 1.00 7 IVI		•
Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	5,700,000	5,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	19,000	19,000
Capital Reserve Fund - § 690, §1850	150	150
Capital Reserve Fund - § 1431	1,500	1,550
Other Capital Projects Fund	785,000	795,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,000	3,000
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	\$6,508,650	\$6,718,700

Total Cash and Short-Term Investments	\$6,508,650	\$6,718,700

06/30/2023 Estimate

Long-Term Investments 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

2023-2024 Final General Fund Budget Schedule Of Cash And Investments (CAIN)

Page - 2 of 2

LEA: 101303503 Jefferson-Morgan SD

Long-Term Investments 06/30/2023 Estimate 06/30/2024 Projection

Permanent Fund

Printed 7/18/2023 9:27:06 AM

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$6,508,650 \$6,718,700

2023-2024 Final General Fund Budget

LEA: 101303503 Jefferson-Morgan SD

Page - 1 of 6

Printed 7/18/2023 9:27:07 AM		Pa
Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	9,500,000	9,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	5,000	5,000
0540 Accumulated Compensated Absences	255,000	252,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,750,000	4,500,000
0599 Other Noncurrent Liabilities	20,000	20,000
Total General Fund	\$14,530,000	\$13,777,000
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)		

Total Public Purpose (Expendable) Trust Fund

0599 Other Noncurrent Liabilities

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

Page - 2 of 6

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:07 AM

<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

Page - 3 of 6

2023-2024 Final General Fund Budget

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:07 AM

<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

Page - 4 of 6

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:07 AM

<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

06/30/2023 Estimate

06/30/2024 Projection

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:07 AM Page - 5 of 6

Long-Term Indebtedness 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 \$14,530,000 \$13,777,000

Schedule Of Indebtedness (DEBT)

2023-2024 Final General Fund Budget

LEA: 101303503 Jefferson-Morgan SD

Printed 7/18/2023 9:27:07 AM

Page - 6 of 6

Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	75,000	75,000
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	500	500
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	\$75,500	\$75,500
TOTAL INDEBTEDNESS	\$14,605,500	\$13,852,500

2023-2024 Final General Fund Budget

Fund Balance Summary (FBS)

LEA: 101303503 Jefferson-Morgan SD

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

Printed 7/18/2023 9:27:08 AM Page - 1 of 1

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,550,000
5900 Budgetary Reserve	

\$4,550,000