

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2023



President of the Board - Original Signature Required6.29.23

Date

Secretary of the Board - Original Signature Required6.29.23

Date

Chief School Administrator - Original Signature Required6.29.23

Date

Joseph Ambrosini

Contact Person

(724)656-4774

Extn :

Telephone_____
Extension

jambrosini@ncasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Castle Area SD	COUNTY : Lawrence	AUN : 104375302
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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%

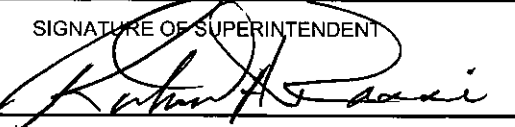
Did you raise property taxes in SY 2023-2024 (compared to 2022-2023) ?	Yes	
	No	x

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

Total Budgeted Expenditures	\$68037153
Ending Unassigned Fund Balance	\$6502903
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.55%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 5-31-23
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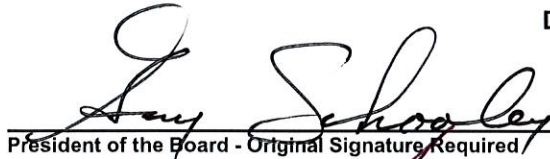
DUE DATE: AUGUST 15, 2023

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/31/2023


President of the Board - Original Signature Required5-31-23
Date
Secretary of the Board - Original Signature Required5-31-2023
Date
Chief School Administrator - Original Signature Required5-31-23
Date

Joseph Ambrosini

(724)656-4774 Extn :

Contact Person

Telephone Extension

jambrosini@ncasd.com

Email Address

<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.	Funds will be used for unexpected expenditures not budgeted.
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.	These funds will be used to offset any increases in budgeted expenses and/or decreases in projected revenue once state budget is approved.

<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	401,212	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,849,312	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,849,312</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,289,500	
7000 Revenue from State Sources	44,450,138	
8000 Revenue from Federal Sources	14,951,106	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$68,690,744</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$74,540,056</u>

LEA : 104375302 New Castle Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,417,459
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	17,500
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,104,541
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	27,000
6910 Rentals	135,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	171,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$9,289,500
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	30,765,000
7112 Basic Education Funding-Social Security	1,210,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,675,000
7311 Pupil Transportation Subsidy	780,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,493,550
7501 PA Accountability Grants	809,588
7820 State Share of Retirement Contributions	5,900,000
REVENUE FROM STATE SOURCES	\$44,450,138
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,429,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	200,415
8516 Title III - Language Instruction for English Learners and Immigrant Students	13,100
8517 Title IV - 21st Century Schools	189,284
8732 ARRA - Qualified School Construction Bonds (QSCB)	830,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	10,286,312

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	502,139
8752 ARP ESSER Summer Programs	100,428
8753 ARP ESSER Afterschool Programs	100,428
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$14,951,106
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,690,744

Act 1 Index (current): 6.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,417,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,550</u>	
Total Approx. Tax Revenue:	\$7,911,009	
Approx. Tax Levy for Tax Rate Calculation:	\$9,031,884	
	Lawrence	Total

2022-23 Data		
a. Assessed Value	\$523,685,432	\$523,685,432
b. Real Estate Mills	17.2700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$534,368,752	\$534,368,752
d. Assessed Value	\$522,981,152	\$522,981,152
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$9,044,047	\$9,044,047
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,044,047	\$9,044,047
(f Total * g)		
i. Base Mills Subject to Index	17.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.13100%	85.13100%
k. Tax Levy Needed	\$9,031,884	\$9,031,884
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.2700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,031,884	\$9,031,884
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,538,334
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,417,459
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,417,459	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,550</u>	
Total Approx. Tax Revenue:	\$7,911,009	
Approx. Tax Levy for Tax Rate Calculation:	\$9,031,884	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.3925	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,618,931	\$9,618,931
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	\$20,180.80	
Number of Homestead/Farmstead Properties	4359	4359
Median Assessed Value of Homestead Properties		\$45,400

Act 1 Index (current): 6.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,417,459
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,550</u>
Total Approx. Tax Revenue:	\$7,911,009
Approx. Tax Levy for Tax Rate Calculation:	\$9,031,884
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,493,550	Lowering RE Tax Rate	\$0	\$1,493,550
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,493,550

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 104375302 New Castle Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lawrence	522,981,152	17.2700	9,031,884			85.13100%	
Totals:	522,981,152		9,031,884	- 1,493,550	= 7,538,334	X 85.13100%	= 6,417,459
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	32,000		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00	70,000	65,000
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						70,000	65,000
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%	1,600,000	1,125,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000
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						1,750,000	1,275,000
Total Act 511, Current Taxes							1,340,000
Act 511 Tax Limit -->				534,368,752	X	12	6,412,425
				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>									
	Lawrence	17.2700	17.2700	0.00%	Yes	6.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	6.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	38,803,553
1200 Special Programs - Elementary / Secondary	10,041,386
1400 Other Instructional Programs - Elementary / Secondary	279,934
1500 Nonpublic School Programs	1,308
Total Instruction	\$49,126,181
2000 Support Services	
2100 Support Services - Students	645,853
2200 Support Services - Instructional Staff	186,114
2300 Support Services - Administration	1,849,855
2400 Support Services - Pupil Health	122,654
2500 Support Services - Business	521,363
2600 Operation and Maintenance of Plant Services	3,804,239
2700 Student Transportation Services	2,400,000
2800 Support Services - Central	784,208
2900 Other Support Services	17,000
Total Support Services	\$10,331,286
3000 Operation of Non-Instructional Services	
3200 Student Activities	314,181
3300 Community Services	36,490
Total Operation of Non-Instructional Services	\$350,671
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,009,015
5200 Interfund Transfers - Out	1,020,000
5900 Budgetary Reserve	1,200,000
Total Other Expenditures and Financing Uses	\$8,229,015
Total Estimated Expenditures and Other Financing Uses	\$68,037,153

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,043,553
200 Personnel Services - Employee Benefits	10,950,811
300 Purchased Professional and Technical Services	79,296
400 Purchased Property Services	30,575
500 Other Purchased Services	5,547,692
600 Supplies	1,151,626
Total Regular Programs - Elementary / Secondary	\$38,803,553
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,273,812
200 Personnel Services - Employee Benefits	2,687,311
300 Purchased Professional and Technical Services	416,465
500 Other Purchased Services	1,653,796
600 Supplies	10,002
Total Special Programs - Elementary / Secondary	\$10,041,386
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,014
200 Personnel Services - Employee Benefits	3,150
300 Purchased Professional and Technical Services	10,581
400 Purchased Property Services	295
500 Other Purchased Services	256,464
600 Supplies	3,430
Total Other Instructional Programs - Elementary / Secondary	\$279,934
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	989
600 Supplies	319
Total Nonpublic School Programs	\$1,308
Total Instruction	\$49,126,181
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	369,234
200 Personnel Services - Employee Benefits	226,400
300 Purchased Professional and Technical Services	47,795
500 Other Purchased Services	300
600 Supplies	2,124
Total Support Services - Students	\$645,853
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	122,178
200 Personnel Services - Employee Benefits	51,311
300 Purchased Professional and Technical Services	10,745
500 Other Purchased Services	1,680
600 Supplies	200

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Description	Amount
Total Support Services - Instructional Staff	\$186,114
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	805,038
200 Personnel Services - Employee Benefits	491,843
300 Purchased Professional and Technical Services	227,399
400 Purchased Property Services	74,104
500 Other Purchased Services	191,165
600 Supplies	60,306
Total Support Services - Administration	\$1,849,855
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,312
200 Personnel Services - Employee Benefits	24,185
300 Purchased Professional and Technical Services	1,821
600 Supplies	5,336
Total Support Services - Pupil Health	\$122,654
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	237,704
200 Personnel Services - Employee Benefits	122,311
300 Purchased Professional and Technical Services	34,150
400 Purchased Property Services	9,636
500 Other Purchased Services	77,645
600 Supplies	9,917
800 Other Objects	30,000
Total Support Services - Business	\$521,363
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,265,500
200 Personnel Services - Employee Benefits	617,811
300 Purchased Professional and Technical Services	170,449
400 Purchased Property Services	1,285,808
500 Other Purchased Services	18,436
600 Supplies	349,941
700 Property	95,000
800 Other Objects	1,294
Total Operation and Maintenance of Plant Services	\$3,804,239
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,400,000
Total Student Transportation Services	\$2,400,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	122,047
200 Personnel Services - Employee Benefits	26,618
300 Purchased Professional and Technical Services	97,423
400 Purchased Property Services	25,000
500 Other Purchased Services	560
600 Supplies	512,560

<u>Description</u>	<u>Amount</u>
Total Support Services - Central	\$784,208
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,000
Total Other Support Services	\$17,000
Total Support Services	\$10,331,286
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	31,312
200 Personnel Services - Employee Benefits	15,921
300 Purchased Professional and Technical Services	56,396
400 Purchased Property Services	167,881
500 Other Purchased Services	15,522
600 Supplies	27,149
Total Student Activities	\$314,181
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	16,490
800 Other Objects	20,000
Total Community Services	\$36,490
Total Operation of Non-Instructional Services	\$350,671
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,985,312
900 Other Uses of Funds	4,023,703
Total Debt Service / Other Expenditures and Financing Uses	\$6,009,015
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,020,000
Total Interfund Transfers - Out	\$1,020,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,200,000
Total Budgetary Reserve	\$1,200,000
Total Other Expenditures and Financing Uses	\$8,229,015
TOTAL EXPENDITURES	\$68,037,153

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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	5,385,000	6,935,000
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	40,000	40,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,000	140,000
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	\$5,555,000	\$7,115,000

<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	\$5,555,000	\$7,115,000

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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	41,257,000	37,758,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	65,067	25,260
0540 Accumulated Compensated Absences	3,610,824	3,485,312
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,932,891	\$41,268,572
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	\$44,932,891	\$41,268,572

<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	\$44,932,891	\$41,268,572

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	16,500	3,400
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$16,500	\$3,400
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	\$16,500	\$3,400

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	12,000	1,500
200 Personnel Services - Employee Benefits	2,000	1,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	2,500	900
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$16,500	\$3,400
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		
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 Instructional Programs - Elementary / Secondary		
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	\$16,500	\$3,400
TOTAL EXPENDITURES	\$16,500	\$3,400

Account Description	Amounts
0810 Nonspendable Fund Balance	401,212
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,502,903
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,502,903
5900 Budgetary Reserve	1,200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,104,115