

FINAL GENERAL FUND BUDGET

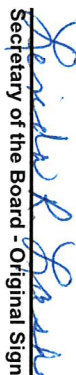
Fiscal Year 2023-2024

General Fund Budget Approval

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

President of the Board - Original Signature RequiredDate

6/19/23

Secretary of the Board - Original Signature RequiredDate

6/19/23

Chief School Administrator - Original Signature RequiredDate

6/19/23

Kristen Wallace

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Contact Person

TelephoneExtension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Valley SD	COUNTY : Berks	AUN : 114067503
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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	\$43060394
Ending Unassigned Fund Balance	\$3433406
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

(03/2006)

24 PS 6-687(a)(1)

School District Name : Schuylkill Valley SD	County : Berks	AUN Number : 114067503
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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 6/19/23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$297,594.00</div> <div>Function 2200, Object 200: \$353,993.00</div>	Due to tuition reimbursement and family medical insurance for employees.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated special education students, transportation, and substitute staff as needed.
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.	One month of expenditures plus unanticipated expenditures of additional staff, special education services, legal fees, and contracted services.

<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	8,846	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	50,000	
0840 Assigned Fund Balance	1,336,166	
0850 Unassigned Fund Balance	2,047,240	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,433,406</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	31,948,771	
7000 Revenue from State Sources	10,776,274	
8000 Revenue from Federal Sources	335,349	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$43,060,394</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$46,493,800</u>

LEA : 114067503 Schuylkill Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,451,271
6112 Interim Real Estate Taxes	376,000
6113 Public Utility Realty Taxes	28,000
6150 Current Act 511 Taxes - Proportional Assessments	2,658,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	662,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	32,000
6940 Tuition from Patrons	300,000
REVENUE FROM LOCAL SOURCES	\$31,948,771
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,286,800
7112 Basic Education Funding-Social Security	706,293
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	1,077,030
7311 Pupil Transportation Subsidy	859,060
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,050
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	117,752
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	742,247
7360 Safe Schools	264,232
7505 Ready to Learn Block Grant	197,972
7820 State Share of Retirement Contributions	3,303,838
REVENUE FROM STATE SOURCES	\$10,776,274
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	264,127
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	48,108
8516 Title III - Language Instruction for English Learners and Immigrant Students	4,950
8517 Title IV - 21st Century Schools	18,164
REVENUE FROM FEDERAL SOURCES	\$335,349
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,060,394

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,451,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$742,247</u>	
Total Approx. Tax Revenue:	\$28,193,518	
Approx. Tax Levy for Tax Rate Calculation:	\$29,638,322	
	Berks	Total

2022-23 Data		
a. Assessed Value	\$1,018,186,200	\$1,018,186,200
b. Real Estate Mills	27.8200	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,392,631,114	\$1,392,631,114
d. Assessed Value	\$1,065,360,253	\$1,065,360,253
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$28,325,940	\$28,325,940
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$28,325,940	\$28,325,940
(f Total * g)		
i. Base Mills Subject to Index	27.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$29,638,322	\$29,638,322
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	27.8200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,638,322	\$29,638,322
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,896,075
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,451,271
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$27,451,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$742,247</u>	
Total Approx. Tax Revenue:	\$28,193,518	
Approx. Tax Levy for Tax Rate Calculation:	\$29,638,322	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	29.2388	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,149,855	\$31,149,855
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	\$7,176.00	
Number of Homestead/Farmstead Properties	3718	3718
Median Assessed Value of Homestead Properties		\$125,000

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,451,271
Amount of Tax Relief for Homestead Exclusions	<u>\$742,247</u>
Total Approx. Tax Revenue:	\$28,193,518
Approx. Tax Levy for Tax Rate Calculation:	\$29,638,322
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$742,247	Lowering RE Tax Rate	\$0	\$742,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$742,247

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>		
Berks	1,065,360,253	27.8200	29,638,322			95.00000%			
Totals:	1,065,360,253		29,638,322	-	742,247 =	28,896,075 X	95.00000% =	27,451,271	
				<u>Rate</u>			<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0	
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0	
6143	Current Act 511 Local Services Taxes			\$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			0.500%	0.000%	2,235,500		2,235,500	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	423,000		423,000	
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						2,658,500		2,658,500	
Total Act 511, Current Taxes								2,658,500	
Act 511 Tax Limit -->				1,392,631,114 X		12		16,711,573	
				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>									
	Berks	27.8200	27.8200	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,741,480
1200 Special Programs - Elementary / Secondary	5,039,028
1300 Vocational Education	757,359
1400 Other Instructional Programs - Elementary / Secondary	234,000
Total Instruction	\$25,771,867
2000 Support Services	
2100 Support Services - Students	1,684,720
2200 Support Services - Instructional Staff	750,188
2300 Support Services - Administration	2,080,707
2400 Support Services - Pupil Health	386,543
2500 Support Services - Business	765,232
2600 Operation and Maintenance of Plant Services	2,466,491
2700 Student Transportation Services	2,102,287
2800 Support Services - Central	1,681,050
2900 Other Support Services	35,000
Total Support Services	\$11,952,218
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,748,182
3300 Community Services	1,803
Total Operation of Non-Instructional Services	\$1,749,985
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,166,324
5900 Budgetary Reserve	420,000
Total Other Expenditures and Financing Uses	\$3,586,324
Total Estimated Expenditures and Other Financing Uses	\$43,060,394

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,227,724
200 Personnel Services - Employee Benefits	6,979,159
300 Purchased Professional and Technical Services	16,231
400 Purchased Property Services	61,302
500 Other Purchased Services	1,072,867
600 Supplies	360,982
800 Other Objects	23,215
Total Regular Programs - Elementary / Secondary	\$19,741,480
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,042,931
200 Personnel Services - Employee Benefits	1,537,045
300 Purchased Professional and Technical Services	283,750
400 Purchased Property Services	1,000
500 Other Purchased Services	1,164,740
600 Supplies	8,562
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$5,039,028
1300 <u>Vocational Education</u>	
500 Other Purchased Services	757,359
Total Vocational Education	\$757,359
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	143,000
500 Other Purchased Services	91,000
Total Other Instructional Programs - Elementary / Secondary	\$234,000
Total Instruction	\$25,771,867
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	890,035
200 Personnel Services - Employee Benefits	578,895
300 Purchased Professional and Technical Services	171,250
500 Other Purchased Services	1,700
600 Supplies	40,880
800 Other Objects	1,960
Total Support Services - Students	\$1,684,720
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	297,594
200 Personnel Services - Employee Benefits	353,993
300 Purchased Professional and Technical Services	25,016
500 Other Purchased Services	4,500
600 Supplies	69,085
Total Support Services - Instructional Staff	\$750,188

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,059,692
200 Personnel Services - Employee Benefits	663,279
300 Purchased Professional and Technical Services	137,850
400 Purchased Property Services	1,450
500 Other Purchased Services	115,950
600 Supplies	62,832
800 Other Objects	39,654
Total Support Services - Administration	\$2,080,707
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	155,873
200 Personnel Services - Employee Benefits	112,871
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	210
500 Other Purchased Services	860
600 Supplies	4,573
800 Other Objects	156
Total Support Services - Pupil Health	\$386,543
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	317,846
200 Personnel Services - Employee Benefits	238,936
300 Purchased Professional and Technical Services	187,250
500 Other Purchased Services	10,200
600 Supplies	7,500
800 Other Objects	3,500
Total Support Services - Business	\$765,232
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	763,267
200 Personnel Services - Employee Benefits	576,827
400 Purchased Property Services	344,000
500 Other Purchased Services	62,000
600 Supplies	718,397
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,466,491
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,400
200 Personnel Services - Employee Benefits	47,654
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,998,533
600 Supplies	1,500
800 Other Objects	200
Total Student Transportation Services	\$2,102,287
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	608,556
200 Personnel Services - Employee Benefits	409,705

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	113,649
400 Purchased Property Services	27,508
500 Other Purchased Services	28,721
600 Supplies	164,149
700 Property	326,462
800 Other Objects	2,300
Total Support Services - Central	\$1,681,050
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$11,952,218
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	953,212
200 Personnel Services - Employee Benefits	444,832
300 Purchased Professional and Technical Services	95,221
400 Purchased Property Services	22,700
500 Other Purchased Services	94,292
600 Supplies	128,225
800 Other Objects	9,700
Total Student Activities	\$1,748,182
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,675
200 Personnel Services - Employee Benefits	128
Total Community Services	\$1,803
Total Operation of Non-Instructional Services	\$1,749,985
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,051,324
900 Other Uses of Funds	2,115,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,166,324
5900 <u>Budgetary Reserve</u>	
800 Other Objects	420,000
Total Budgetary Reserve	\$420,000
Total Other Expenditures and Financing Uses	\$3,586,324
TOTAL EXPENDITURES	\$43,060,394

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,785,127	7,500,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	830,000	800,000
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	\$8,615,127	\$8,300,000

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	\$8,615,127	\$8,300,000

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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	25,922,000	23,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	561,000	542,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,600,000	5,800,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$32,083,000	\$30,042,000
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)		
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	\$32,083,000	\$30,042,000

Short-Term Payables	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	1,100,000	1,000,000
Other Capital Projects Fund	12,200,000	12,500,000
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	\$13,300,000	\$13,500,000
TOTAL INDEBTEDNESS	\$45,383,000	\$43,542,000

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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	166,353	136,108
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$166,353	\$136,108
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff	633	517
2300 Support Services - Administration	7,409	6,061
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services	797	653
2700 Student Transportation Services		
2800 Support Services - Central	82	68
2900 Other Support Services		
Total Support Services	\$8,921	\$7,299
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	14,022	11,472
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	\$14,022	\$11,472
Total Estimated Expenditures and Other Financing Uses	\$189,296	\$154,879

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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		
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	88,496	72,406
200 Personnel Services - Employee Benefits	67,073	54,878
300 Purchased Professional and Technical Services	572	468
400 Purchased Property Services	4,620	3,780
500 Other Purchased Services	3,887	3,181
600 Supplies	1,650	1,350
700 Property		
800 Other Objects	55	45
Total Other Instructional Programs - Elementary / Secondary	\$166,353	\$136,108
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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<u>Description</u>		<u>Nonspecial Education</u>	<u>Special Education</u>
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Nonpublic School Programs			
1600	<u>Adult Education Programs</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Adult Education Programs			
1700	<u>Higher Education Programs for Secondary Students</u>		
500	Other Purchased Services		
600	Supplies		
Total Higher Education Programs for Secondary Students			
1800	<u>Pre-Kindergarten</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		
300	Purchased Professional and Technical Services		
400	Purchased Property Services		
500	Other Purchased Services		
600	Supplies		
700	Property		
800	Other Objects		
Total Pre-Kindergarten			
Total Instruction		\$166,353	\$136,108
2000	<u>Support Services</u>		
2100	<u>Support Services - Students</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 - Students			
2200	<u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries		
200	Personnel Services - Employee Benefits		

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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	165	135
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff	\$633	\$517
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries	3,666	2,999
200 Personnel Services - Employee Benefits	1,548	1,267
300 Purchased Professional and Technical Services	2,112	1,728
400 Purchased Property Services		
500 Other Purchased Services	83	67
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration	\$7,409	\$6,061
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	247	203
500 Other Purchased Services	550	450
600 Supplies		
700 Property		
800 Other Objects		

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Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services	\$797	\$653
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	82	68
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	\$82	\$68
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	\$8,921	\$7,299
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800 Other Objects		
900 Other Uses of Funds	14,022	11,472
Total Debt Service / Other Expenditures and Financing Uses	\$14,022	\$11,472
5200 <u>Interfund Transfers - Out</u>		
900 Other Uses of Funds		
Total Interfund Transfers - Out		
5300 <u>Transfers Out to Component Units/Primary Governments</u>		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 <u>Special and Extraordinary Items</u>		

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Description	Nonspecial Education	Special Education
800 Other Objects		
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$14,022	\$11,472
TOTAL EXPENDITURES	\$189,296	\$154,879

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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$166,265	\$136,035
7000 Revenue from State Sources		
Total Revenue from State Sources	\$23,031	\$18,844
TOTAL REVENUES	\$189,296	\$154,879

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	166,265	136,035
Total Revenue from Local Sources	\$166,265	\$136,035
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	4,230	3,461
7820 State Share of Retirement Contributions	18,801	15,383
Total Revenue from State Sources	\$23,031	\$18,844
TOTAL REVENUES	\$189,296	\$154,879

Account Description	Amounts
0810 Nonspendable Fund Balance	8,846
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,433,406
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,433,406
5900 Budgetary Reserve	420,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,862,252