FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

6/21/2023	6/21/03	G/21/23	(724)658-4775 Extn :2303 Telephone Extension	
General Fund Budget Approval Date of Adoption of the General Fund Budget: 06/21/2023 President of the Board - Original Signature Required	Secretary of the Board - Original Signature Required	Chief Scheol Administrator - Original Signature Required	Samantha Laverty Contact Person	s_laverty@Union.k12.pa.us Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT:	COUNTY:	AUN :
Union Area SD	Lawrence	104377003
lo school district shall approve an increase in real pro nding unreserved undesignated fund balance (unass xpenditures:	operty taxes unless it has adopted a igned) less than the specified perc	a budget that includes an estimate entage of its total budgeted
Total Budgeted Expenditures	Fun	d Balance % Limit (less than)
ess Than or Equal to \$11,999,999	neemen valenteemen eleksi kontienin eleksi kasta eleksi oo aanaa saatii kuutuksi aasta kastaa kastaa kastaa ku	12.0%
etween \$12,000,000 and \$12,999,999	n, die regeleere van de verweerde van de verveerde van de verweerde van de verveerde van de verveerde van de v	to 1.1% Martin and Anna an 11.5%
etween \$13,000,000 and \$13,999,999		11.0%
etween \$14,000,000 and \$14,999,999	eren ere nicht im eine eine eren der eine eren eren eren eren eren eren er	10.5%
Setween \$15,000,000 and \$15,999,999	AND THE RESIDENCE AND	10.0%
letween \$16,000,000 and \$16,999,999	da a Saranda yan Saranda yan asta Africana yan ana ana ana ana asta Andrika afi make fishketana SAA asta afisid sa	9.5%
etween \$17,000,000 and \$17,999,999		9.0%
etween \$18,000,000 and \$18,999,999	1951/15-1975 maddidd y cae cae ac ameann am ann an ac ann an ac an	8.5%
Greater Than or Equal to \$19,000,000	and the execution of the entering of the enter	8.0%
id you raise property taxes in SY 2023-2024 (compared to 2022-2		Yes <u>x</u>
тина в поставления по	ogy – pydrocjarowaci vicz dizibii s. s. sacz do jarczkoładbogo jado strado saciad na sacial in inservici in in	\$1421019
Ending Unassigned Fund Balance		\$100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	ANAMANA AN ANAMA ANAMA ANAMA ANAMA MANAMA MA	7.03%
he Estimated Ending Unassigned Fund Balance is within the allow		Yes X
I hereby certify that the SIGNATURE OF SUPERINTENDENT	above information is accurate and comp	lete.
Thorag	6/21,	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 :
Union Area SD	Lawrence	104377003
WWW.		

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. 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

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

2020

DATE

SIGNATURE OF SCHOOL BOARD
PRESIDENT

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

DUE DATE:

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Val Number	<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.	Budget Reserve is set aside for expenditure unpredicted such as special education, transportation, and emergency capital improvements.
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.	Unassigned fund balance will be utilized for inflation costs and ordinary operations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will be assigned for PSERS, Healthcare, and future Capital Improvements due to the elimination of PLANCON.

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LEA: 104377003 Union Area SD

9000 Other Financing Sources

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<u>ITEM</u> **AMOUNTS** 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 0840 Assigned Fund Balance 1,000,000 0850 Unassigned Fund Balance 2,600,000 Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation \$3,600,000 **During The Fiscal Year Estimated Revenues And Other Financing Sources** 6000 Revenue from Local Sources 4,842,047 7000 Revenue from State Sources 8,025,888 542,261 8000 Revenue from Federal Sources

evenues And Other Financing Sources	<u>\$13,410,196</u>
-------------------------------------	---------------------

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$17,010,196

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,343,011
6113 Public Utility Realty Taxes	4,000
6120 Current Per Capita Taxes, Section 679	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,000
6150 Current Act 511 Taxes - Proportional Assessments	580,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	410,000
6500 Earnings on Investments	19,536
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6920 Contributions and Donations from Private Sources	2,500
REVENUE FROM LOCAL SOURCES	\$4,842,047
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,180,119
7271 Special Education funds for School-Aged Pupils	656,359
7311 Pupil Transportation Subsidy	171,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,500
7340 State Property Tax Reduction Allocation	317,356
7505 Ready to Learn Block Grant	152,979
7810 State Share of Social Security and Medicare Taxes	275,460
7820 State Share of Retirement Contributions	1,258,115
REVENUE FROM STATE SOURCES	\$8,025,888
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	373,468
8751 ARP ESSER Learning Loss	71,452
8752 ARP ESSER Summer Programs	24,000
8753 ARP ESSER Afterschool Programs	2,491
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	70,000
Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	850
REVENUE FROM FEDERAL SOURCES	\$542,261
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,410,196

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

Union Area SD

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\$3,343,011

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AUN: 104377003

Act 1 Index (current): 5.9%

claulation Mathada		F
alculation Method:		•

701	index (current). 5.5%		
Calcu	ulation Method:	Rate	
Appr	ox. Tax Revenue from RE Taxes:	\$3,343,011	
	unt of Tax Relief for Homestead Exclusions	<u>\$317,356</u>	
Total	Approx. Tax Revenue:	\$3,660,367	
Appr	ox. Tax Levy for Tax Rate Calculation:	\$4,031,813	
		Lawrence	Total
	2022-23 Data		
	a. Assessed Value	\$250,547,570	\$250,547,570
	b. Real Estate Mills	14.9200	
I. 3	2023-24 Data		
	c. 2021 STEB Market Value	\$281,278,136	\$281,278,136
	d. Assessed Value	\$255,178,020	\$255,178,020
	e. Assessed Value of New Constr/ Renov	\$0	\$0
	2022-23 Calculations		
	f. 2022-23 Tax Levy	\$3,738,170	\$3,738,170
	(a * b)		
;	2023-24 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
11.	h. Rebalanced 2022-23 Tax Levy	\$3,738,170	\$3,738,170
	(f Total * g)		
	i. Base Mills Subject to Index	14.9200	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
1	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
	k. Tax Levy Needed	\$4,031,813	\$4,031,813
	(Approx. Tax Levy * g)		
	I. 2023-24 Real Estate Tax Rate	15.8000	
III.	(k / d * 1000)		
111.	m. Tax Levy Generated by Mills	\$4,031,813	\$4,031,813
	(I / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,714,457
	(m - Amount of Tax Relief for Homestead Exclusions)		

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Act 1 Index (current): 5.9%

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Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$3,343,011

Amount of Tax Relief for Homestead Exclusions \$317,356

Total Approx. Tax Revenue: \$3,660,367

Approx. Tax Levy for Tax Rate Calculation: \$4,031,813

Lawrence Total

Index Maximums		
p. Maximum Mills Based On Index	15.8002	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$4,031,864	\$4,031,864
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

	Assessed Value Exclusion per Homestead	\$13,600.00	
٧.	Number of Homestead/Farmstead Properties	1460	1460
	Median Assessed Value of Homestead Properties		\$64,700

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Act 1 Index (current): 5.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$3,343,011

Amount of Tax Relief for Homestead Exclusions \$317,356

Total Approx. Tax Revenue: \$3,660,367

Approx. Tax Levy for Tax Rate Calculation: \$4,031,813

Lawrence

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$317,356 Lowering RE Tax Rate \$0 \$317,356

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

Amount of Tax Relief from State/Local Sources \$317,356

Union Area SD

Local Education Agency Tax Data

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

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6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax			Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax	x Levy Generated by Mills	Homestead Ex	clusions Exclus	sions Percent Col	llected Generated By Mills
Lawrence	255,178,020 15.8000	4,031,813			90.	00000%
Totals:	255,178,020	4,031,813		317,356 =	3,714,457 X 90.	00000% = 3,343,011
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$0.05			11,000
6140	Current Act 511 Taxes – Flat Rate Assessments		<u>Rate</u>	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	11,000	11,000
6142	Current Act 511 Occupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	11,000	11,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Ra	ate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Ra	ate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessmen	nts	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessr	ments			22,000	22,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>		<u>Rate</u>	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	500,000	500,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	80,000	80,000
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 – Percer	ntage	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 Assessm	nents	0	0	0	0
	Total Current Act 511 Taxes - Proportional Asse	essments			580,000	580,000
	Total Act 511, Current Taxes					602,000
		Act 511 T	ax Limit>	281,278,136	6 X 12	3,375,338
				Market Value	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

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Тах	Tax Rate Cha	arged in:	Percent	Less than		Additional Tax Rate Charged in:		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	·								
	Lawrence	14.9200	15.8000	5.90%	Yes	5.9%				
6120	Current Per Capita Taxes, Section 679	\$0.05	\$0.05	0.00%	Yes	5.9%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

25,000

200,000 **\$225,000**

\$14,210,196

5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

5900 Budgetary Reserve

LEA: 104377003 Union Area SD

Printed 6/22/2023 8:51:42 AM Page - 1 of 1 **Description Amount** 1000 Instruction 1100 Regular Programs - Elementary / Secondary 6,280,821 1200 Special Programs - Elementary / Secondary 2,092,671 1300 Vocational Education 608,643 1400 Other Instructional Programs - Elementary / Secondary 60,000 1800 Pre-Kindergarten 81,421 \$9,123,556 **Total Instruction** 2000 Support Services 2100 Support Services - Students 440,131 2200 Support Services - Instructional Staff 19,016 2300 Support Services - Administration 1,031,518 2400 Support Services - Pupil Health 187,123 2500 Support Services - Business 349,110 2600 Operation and Maintenance of Plant Services 1,391,114 2700 Student Transportation Services 621,739 2800 Support Services - Central 247,423 **Total Support Services** \$4,287,174 3000 Operation of Non-Instructional Services 3200 Student Activities 574,466 **Total Operation of Non-Instructional Services** \$574,466 5000 Other Expenditures and Financing Uses

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Amount

3.011.269

2,290,060

171,500

351,000

376,317

79,875

\$2,092,671

300 \$6,280,821

500

1100 Regular Programs - Elementary / Secondary

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 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies

800 Other Objects Total Special Programs - Elementary / Secondary

1300 Vocational Education

200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies

Total Vocational Education

500 Other Purchased Services

Total Other Instructional Programs - Elementary / Secondary

1800 Pre-Kindergarten

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

Total Pre-Kindergarten Total Instruction

2000 Support Services 2100 Support Services - Students

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies 800 Other Objects

Total Support Services - Students 2200 Support Services - Instructional Staff

771.771 612.339

300 Purchased Professional and Technical Services 180,700 492.640 32.221 3,000

100 Personnel Services - Salaries 75,965 60,428

> 468,250 4.000 \$608,643

1400 Other Instructional Programs - Elementary / Secondary 60,000 \$60,000

49,404

32,017 \$81,421

\$9,123,556

201,935 154,943 300 Purchased Professional and Technical Services 65.000

1,000 15.970

1.283 \$440,131

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14,047

500 Other Purchased Services

2020 2024 Fillian Control Family Budget	
LEA: 104377003 Union Area SD	
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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	7,246
200 Personnel Services - Employee Benefits	3,250
300 Purchased Professional and Technical Services	5,520
600 Supplies	3,000
Total Support Services - Instructional Staff	\$19,016
2300 Support Services - Administration	
100 Personnel Services - Salaries	551,194
200 Personnel Services - Employee Benefits	378,649
300 Purchased Professional and Technical Services	62,650
500 Other Purchased Services	8,600
600 Supplies	15,150
800 Other Objects	15,275
Total Support Services - Administration	\$1,031,518
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	103,308
200 Personnel Services - Employee Benefits	78,255
500 Other Purchased Services 600 Supplies	500
700 Property	2,400
800 Other Objects	1,000 1,660
Total Support Services - Pupil Health	\$187,123
2500 Support Services - Business	, ,
100 Personnel Services - Salaries	148.850
200 Personnel Services - Employee Benefits	143,510
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	17,000
500 Other Purchased Services	33,750
600 Supplies	1,200
700 Property	1,000
800 Other Objects	3,300
Total Support Services - Business	\$349,110
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	479,188
200 Personnel Services - Employee Benefits	257,589
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services 500 Other Purchased Services	302,200
600 Supplies	91,700
Total Operation and Maintenance of Plant Services	160,437 \$1,391,114
2700 Student Transportation Services	ψ1,051,114
100 Personnel Services - Salaries	222,000
200 Personnel Services - Employee Benefits	93,138
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	10,000
	. 5,000

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\$225,000

\$14,210,196

2023-2024 Final General Fund Budget

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

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<u>Description</u>	<u>Amount</u>
600 Supplies	152,000
700 Property	127,554
800 Other Objects	1,000
Total Student Transportation Services	\$621,739
2800 Support Services - Central	
100 Personnel Services - Salaries	56,670
200 Personnel Services - Employee Benefits	33,225
300 Purchased Professional and Technical Services	104,528
600 Supplies	53,000
Total Support Services - Central	\$247,423
Total Support Services	\$4,287,174
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	225,508
200 Personnel Services - Employee Benefits	96,866
300 Purchased Professional and Technical Services	20,800
500 Other Purchased Services	8,900
600 Supplies	170,792
700 Property	41,600
800 Other Objects	10,000
Total Student Activities	\$574,466
Total Operation of Non-Instructional Services	\$574,466
5000 Other Expenditures and Financing Uses	l
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000

Investment Trust Fund Pension Trust Fund Activity Fund Other Agency Fund

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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection	
General Fund	4,396,000	3,836,000	
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	60,000	35,000	
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	\$4,456,000	\$3,871,000	
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			
1			

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

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Permanent Fund

Total Long-Term Investments

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TOTAL CASH AND INVESTMENTS \$4,456,000 \$3,871,000

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2023-2024 Final General Fund Budget

Total Athletic / School-Sponsored Extra Curricular Activities Fund

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General 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)	19,814,583	17,490,495
0599 Other Noncurrent Liabilities	72,464	36,232
Total General Fund	\$19,887,047	\$17,526,727
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		

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

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

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

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

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<u>Long-Term Indebtedness</u> <u>06/30/2023 Estimate</u> <u>06/30/2024 Projection</u>

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

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<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 \$19,887,047 \$17,526,727

21,322

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Short-Term Payables 06/30/2023 Estimate 06/30/2024 Projection

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

General 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 \$21,322

TOTAL INDEBTEDNESS \$19,908,369 \$17,526,727

2023-2024 Final General Fund Budget

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1000 Regular Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1200 Special Programs - Elementary / Secondary 1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs 1600 Adult Education Programs 1600 Adult Education Programs 1700 Higher Education Programs 1700 Higher Education Programs for Secondary Students 1800 Pre-Kindergarten 1701 Instruction 1701 Instruction 1701 Instruction 1702 Instruction 1702 Instruction 1703 Instruction 1704 Instruction 1704 Instruction 1704 Instruction 1704 Instruction 1705 Instruction 1	<u>Description</u>	Nonspecial Education	Special Education
1200 Special Programs - Elementary / Secondary 1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs 1600 Andlu Education Programs 1600 Andlu Education Programs 1700 Higher Education Programs 1700	1000 Instruction		
1300 Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 1500 Narpublic School Programs 1600 Adult Education Programs for Secondary Students 1700 Higher Education Programs for Secondary Students 1700 Higher Education Programs for Secondary Students 1700 Pre-Kindergarten 1700 Support Services 1700 Support Services - Students 1700 Support Services - Instructional Staff 1700 Support Services - Administration 1700 Support Services - Pupil Health 1700 Support Services - Central 1700 Student Transportation Services 1700 Student Advivides 1700 Student Advivides 1700 Community Services 1701 Services - Central 1701 Services - Central 1702 Services - Central 1703 Support Services 1704 Services Support Services 1705 Services - Central 1705 Support Services 1706 Support Services 1707 Services - Central 1708 Support Services 1709 Services - Central 1709 Services - Centr	1100 Regular Programs - Elementary / Secondary		
1400 Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs 1700 Higher Education Programs for Secondary Students 1500 Pre-Kindergarten 1700 Higher Education Programs for Secondary Students 1500 Pre-Kindergarten 1700 Higher Education Programs for Secondary Students 1500 Pre-Kindergarten 1700 Support Services - Students 1700 Support Services - Instructional Staff 1700 Support Services - Published 1700 Support Services - Business 1700 Support Services - Business 1700 Support Services - Susiness 1700 Support Services - Susiness 1700 Support Services - Central 1700 Support Services - Central 1700 Support Services - Central 1700 Support Services 170	1200 Special Programs - Elementary / Secondary		
1500 Nonpublic School Programs 1600 Adult Education Programs 1700 Hipher Education Programs for Secondary Students 1700 Hipher Education Programs 1700 Support Services 1700 Support Services - Students 1700 Support Services - Students 1700 Support Services - Hustructional Staff 1700 Support Services - Hustructional Staff 1700 Support Services - Pupil Health 1700 Support Services - Business 1700 Student Transportation Services 1700 Student Transportation Services 1700 Student Transportation Services 1700 Support Services - Central 1700 Support Services - Central 1700 Operation of Non-Instructional Services 1701 Support Services 1702 Student Activities 1703 Support Services 1704 Support Services 1705 Student Activities 1706 Operation of Non-Instructional Services 1707 Student Activities 1708 Student Activities 1709 Student Activities 1709 Student Activities 1700 Continuity Services 1700 Facilities Acquisition, Construction and Improvement Services 1701 Operation of Non-Instructional Services 1702 Facilities Acquisition, Construction and Improvement Services 1704 Facilities Acquisition, Construction and Improvement Services 1705 Other Expenditures and Financing Uses 1700 Other Expenditures and Financing Uses 1700 Other Expenditures and Financing Uses 1700 Student Activities 1700 Student Activities 1700 Other Expenditures and Financing Uses	1300 Vocational Education		
1600 Adult Education Programs 1700 Higher Education Programs for Secondary Students 1800 Pre-Hiddergarden Total Instruction 2000 Support Services 2100 Support Services - 2000 Support Services - 40ministration 2400 Support Services - 80ministration 2400 Support Services 2400 Support Services 2400 Support Services 2500 Support Services 2500 Support Services 2500 Oneration of Non-Instructional Services 2500 Support Services 2500 Oneration of Non-Instructional Services 2500 Oneration of Non-Instructional Services 2500 Support Services 2500 Support Services 2500 Services - 4000 Facilities Acquisition, Construction and Improvement Services 2500 Other Expenditures and Financing Uses 2500 Other Expenditures and Financing Uses 2500 Interfund Transfers - 0ut 2500 Special and Extraordinary Items 2500 Special and Extraordi	1400 Other Instructional Programs - Elementary / Secondary		
1700 Higher Education Programs for Secondary Students 1800 Pre-Kindergarten 2000 Support Services 2100 Support Services - Students 2200 Support Services - Students 2200 Support Services - Administration 2400 Support Services - Pupil Health 2500 Support Services - Pupil Health 2500 Support Services - Pupil Health 2500 Support Services - Pupil Health 2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services 2700 Student Transportation Services 2800 Operation and Maintenance of Plant Services 2800 Support Services - Central 2900 Other Support Services 3000 Operation of Non-Instructional Services 3000 Student Activities 3000 Suddent Activities 3000 Facilities Acquisition, Construction and Improvement Services 5000 Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses 5100 Debt Service / Other Expenditures and Financing Uses	1500 Nonpublic School Programs		
Total Instruction 2000 Support Services 2100 Support Services - Students 2200 Support Services - Instructional Staff 2300 Support Services - Instructional Staff 2300 Support Services - Instructional Staff 2300 Support Services - Administration 2400 Support Services - Pupil Health 2500 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 2900 Other Support Services 3000 Operation of Non-Instructional Services 3000 Operation of Non-Instructional Services 3000 Student Activities 3000 Student Activities 3000 Student Activities 3000 Student Activities 3000 Stediarships and Awards Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services 4000 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 5500 Sudgetary Reserve 150,000 550,000 Total Other Expenditures and Financing Uses 5100,000 Spoons 5500 Special and Extraordinary Items	1600 Adult Education Programs		
Total Instruction 2000 Support Services - Students 2100 Support Services - Students 2200 Support Services - Instructional Staff 2300 Support Services - Administration 2400 Support Services - Pupil Health 2500 Support Services - Pupil Health 2500 Support Services - Business 2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services 2700 Student Transportation Services 2800 Support Services - Central 2900 Other Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 3200 Facilities Acquisition, Construction and Improvement Services 4000 Facilities Acquisition, Construction and Improvement Services 5000 Other Expenditures and Financing Uses 5100 Other Expenditures and Financing Uses 5200 Interfund Transfers - Out 5300 Transfers Out to Component Units/Primary Governments 5500 Special and Extraordinary Items 5500 Special and Extraordinary Items 5500 Special and Extraordinary Items	1700 Higher Education Programs for Secondary Students		
2000 Support Services - Students 2000 Support Services - Instructional Staff 2000 Support Services - Instructional Staff 2000 Support Services - Administration 2400 Support Services - Pupil Health 2500 Support Services - Pupil Health 2500 Support Services - Business 2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services 2800 Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 3200 Stu	1800 Pre-Kindergarten		
2100 Support Services - Instructional Staff 2300 Support Services - Instructional Staff 2300 Support Services - Pupil Health 2500 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 3800 Support Services 3800 Operation of Non-Instructional Services 3800 Operation of Non-Instructional Services 3800 Operation of Non-Instructional Services 3800 Student Activities 3800 Community Services 3800 Student Activities 3800 Community Services 3800 Facilities Acquisition, Construction and Improvement Services 4800 Facilities Acquisition, Construction and Improvement Services 4800 Facilities Acquisition, Construction and Improvement Services 5800 Other Expenditures and Financing Uses 5800 Interfund Transfers - Out 5800 Transfers Out to Component Units/Primary Governments 5800 Special and Extraordinary Items 5800 Budgetary Reserve 150,000 \$50,000 Total Other Expenditures and Financing Uses	Total Instruction		
200 Support Services - Instructional Staff 230 Support Services - Administration 240 Support Services - Business 260 Operation and Maintenance of Plant Services 270 Student Transportation Services 270 Student Activities 270 Other Support Services 270 Student Activities 370 Operation of Non-Instructional Services 370 Student Activities 370 Student Activities 370 Community Services 370 Student Activities 370 Services - Student Activities 370 Other Expenditures and Financing Uses 370 Sevices - Student Activities Acquisition, Construction and Improvement Services 370 Other Expenditures and Financing Uses 370 Sevices of Other Expenditures and Financing Uses 370 Sevices and Extraordinary Items 370 Special and Extraordinary Items 370 Special and Extraordinary Items 370 Student Activities Acquisition Student Straordinary Items 370 Student Activities Acquisition Student Straordinary Items 370 Special and Extraordinary Items 370 Special and Extraordinary Items 370 Special and Extraordinary Items 370 Student Standinary Items 370 Special and Extraordinary Items 370 Special Activities Acquisition Special S	2000 Support Services		
2300 Support Services - Administration 2400 Support Services - Pupil Health 2500 Support Services - Pupil Health 2500 Operation and Maintenance of Plant Services 2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services 2800 Support Services - Central 2900 Other Support Services 2701 Support Services 2700 Student Activities 2700 Operation of Non-Instructional Services 2700 Student Activities 2700 Operation of Non-Instructional Services 2700 Student Activities 2700 Operation of Non-Instructional Services 2700 Operation of Non-Instruction and Improvement Services 2700 Operation of Non-Instruction of	2100 Support Services - Students		
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 3200 Student Activities 3200 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 150,000 \$50,000	2200 Support Services - Instructional Staff		
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 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 5500 Interfund Transfers - Out 5300 Transfers Out to Component Units/Primary Governments 5500 Special and Extraordinary Items 5900 Budgetary Reserve 150,000 \$50,000	2300 Support Services - Administration		
2600 Operation and Maintenance of Plant Services 2700 Student Transportation Services - Central 2800 Support Services - Central 2900 Other Support Services Total Support Services 3000 Operation of Non-Instructional Services 3200 Student Activities 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 150,000 \$50,000 Total Other Expenditures and Financing Uses	2400 Support Services - Pupil Health		
2700 Student Transportation Services 2800 Support Services - Central 2900 Other Support Services Total 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 Tacilities Acquisition, Construction and Improvement Services Total Pacilities 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 150,000 \$50,000 Total Other Expenditures and Financing Uses	2500 Support Services - Business		
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 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	2600 Operation and Maintenance of Plant 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 Teacilities 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 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000			
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 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 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000			
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 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 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	2900 Other Support 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 150,000 \$50,000 Total Other Expenditures and Financing Uses	**		
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 150,000 \$50,000 Total Other Expenditures and Financing Uses	3000 Operation of Non-Instructional 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 150,000 \$50,000 Total Other Expenditures and Financing Uses	3200 Student Activities		
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 150,000 \$50,000 Total Other Expenditures and Financing Uses	3300 Community 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 150,000 \$50,000 Total Other Expenditures and Financing Uses	3400 Scholarships and Awards		
Total 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 150,000 50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	•		
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 150,000 50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	4000 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 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	4000 Facilities Acquisition, Construction and Improvement Services		
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 150,000 \$50,000 Total Other Expenditures and Financing Uses	Total Facilities Acquisition, Construction and Improvement Services		
5200 Interfund Transfers - Out 5300 Transfers Out to Component Units/Primary Governments 5500 Special and Extraordinary Items 5900 Budgetary Reserve 150,000 \$50,000 Total Other Expenditures and Financing Uses \$50,000	5000 Other Expenditures and Financing Uses		
5300 Transfers Out to Component Units/Primary Governments 5500 Special and Extraordinary Items 5900 Budgetary Reserve 150,000 \$50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	5100 Debt Service / Other Expenditures and Financing Uses		
5500 Special and Extraordinary Items 5900 Budgetary Reserve 150,000 50,000 Total Other Expenditures and Financing Uses \$150,000 \$50,000	5200 Interfund Transfers - Out		
5900 Budgetary Reserve 150,000 50,000 Total Other Expenditures and Financing Uses \$50,000	5300 Transfers Out to Component Units/Primary Governments		
Total Other Expenditures and Financing Uses \$150,000 \$50,000	5500 Special and Extraordinary Items		
	5900 Budgetary Reserve	150,000	50,000
Total Estimated Expenditures and Other Financing Uses \$50,000	Total Other Expenditures and Financing Uses	\$150,000	\$50,000
	Total Estimated Expenditures and Other Financing Uses	\$150,000	\$50,000

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<u>Description</u> <u>Nonspecial Education</u> <u>Special Education</u>

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

800 Other Objects

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

5200 Interfund Transfers - Out

900 Other Uses of Funds

Total Interfund Transfers - Out

5300 Transfers Out to Component Units/Primary Governments

900 Other Uses of Funds

Total Transfers Out to Component Units/Primary Governments

5500 Special and Extraordinary Items

800 Other Objects

900 Other Uses of Funds

Total Special and Extraordinary Items

5900 Budgetary Reserve

800 Other Objects	150,000	50,000
Total Budgetary Reserve	\$150,000	\$50,000
Total Other Expenditures and Financing Uses	\$150,000	\$50,000
TOTAL EXPENDITURES	\$150,000	\$50,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,800,000
0850 Unassigned Fund Balance	1,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,800,000
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,000,000