

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2023

President of the Board - Original Signature RequiredDate

6/16/23

Secretary of the Board - Original Signature RequiredDate

6/13/2023

Chief School Administrator - Original Signature RequiredDate

6/13/23

Sally Matthews

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Extension

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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 : Uniontown Area SD	COUNTY : Fayette	AUN : 101268003
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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.

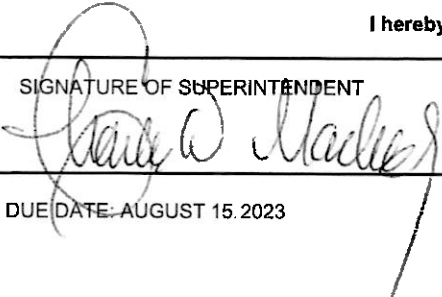
Total Budgeted Expenditures	\$59040734
Ending Unassigned Fund Balance	\$754556
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.27%

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 6/13/23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Uniontown Area SD	County : Fayette	AUN Number : 101268003
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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 6/16/23
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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>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Amount left for any extra expenses that may arise.

ITEM	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		
0850 Unassigned Fund Balance	5,300,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,300,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,532,005	
7000 Revenue from State Sources	30,193,285	
8000 Revenue from Federal Sources	6,770,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$54,495,290</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$59,795,290</u>

LEA : 101268003 Uniontown Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,897,005
6113 Public Utility Realty Taxes	14,000
6114 Payments in Lieu of Current Taxes - State / Local	43,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	71,000
6150 Current Act 511 Taxes - Proportional Assessments	1,994,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,658,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	673,500
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$17,532,005
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	18,209,192
7112 Basic Education Funding-Social Security	924,324
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	2,400,000
7311 Pupil Transportation Subsidy	1,726,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	24,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,413,337
7505 Ready to Learn Block Grant	554,307
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	2,500
7820 State Share of Retirement Contributions	4,334,625
REVENUE FROM STATE SOURCES	\$30,193,285
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,581,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	144,000
8517 Title IV - 21st Century Schools	125,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,350,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	300,000
8752 ARP ESSER Summer Programs	25,000
8753 ARP ESSER Afterschool Programs	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
REVENUE FROM FEDERAL SOURCES	\$6,770,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,495,290

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,897,005	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,337</u>	
Total Approx. Tax Revenue:	\$14,310,342	
Approx. Tax Levy for Tax Rate Calculation:	\$15,743,343	
	Fayette	Total

2022-23 Data		
a. Assessed Value	\$949,372,350	\$949,372,350
b. Real Estate Mills	16.6400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,375,653,391	\$1,375,653,391
d. Assessed Value	\$946,114,330	\$946,114,330
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$15,797,556	\$15,797,556
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$15,797,556	\$15,797,556
(f Total * g)		
i. Base Mills Subject to Index	16.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$15,743,343	\$15,743,343
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.6400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,743,342	\$15,743,342
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,330,005
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,897,005
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,897,005	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,337</u>	
Total Approx. Tax Revenue:	\$14,310,342	
Approx. Tax Levy for Tax Rate Calculation:	\$15,743,343	
	Fayette	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5552	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,609,226	\$16,609,226
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	\$16,442.00	
Number of Homestead/Farmstead Properties	5260	5260
Median Assessed Value of Homestead Properties		\$79,734

Act 1 Index (current): 5.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,897,005
Amount of Tax Relief for Homestead Exclusions	<u>\$1,413,337</u>
Total Approx. Tax Revenue:	\$14,310,342
Approx. Tax Levy for Tax Rate Calculation:	\$15,743,343
	Fayette
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,413,337	Lowering RE Tax Rate	\$0	\$1,413,337
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,413,337

2023-2024 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 101268003 Uniontown Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
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CODE								
6111 <u>Current Real Estate Taxes</u>								
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
Fayette	946,114,330	16.6400	15,743,342			90.00000%		
Totals:	946,114,330		15,743,342	-	1,413,337	=	14,330,005	
					X	90.00000%	=	12,897,005
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	30,000			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	36,000	36,000	
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	35,000	35,000	
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						71,000	71,000	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,275,000	1,275,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	274,500	274,500	
6154	Current Act 511 Amusement Taxes			0.500%	0.000%	95,000	95,000	
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			1.0000	0.000	350,000	350,000	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes – Proportional Assessments						1,994,500	1,994,500	
Total Act 511, Current Taxes							2,065,500	
Act 511 Tax Limit -->					1,375,653,391	X	12	
					Market Value		Mills	
							16,507,841	
							(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>									
	Fayette	16.6400	16.6400	0.00%	Yes	5.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6154	Current Act 511 Amusement Taxes	0.500%	0.500%	0.00%	Yes	5.5%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,278,814
1200 Special Programs - Elementary / Secondary	8,575,103
1300 Vocational Education	1,892,119
1400 Other Instructional Programs - Elementary / Secondary	504,064
Total Instruction	\$35,250,100
2000 Support Services	
2100 Support Services - Students	1,505,709
2200 Support Services - Instructional Staff	825,864
2300 Support Services - Administration	2,915,192
2400 Support Services - Pupil Health	1,034,194
2500 Support Services - Business	370,058
2600 Operation and Maintenance of Plant Services	5,960,675
2700 Student Transportation Services	4,442,298
2800 Support Services - Central	938,920
2900 Other Support Services	33,000
Total Support Services	\$18,025,910
3000 Operation of Non-Instructional Services	
3200 Student Activities	654,848
3300 Community Services	33,033
Total Operation of Non-Instructional Services	\$687,881
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	24,000
Total Facilities Acquisition, Construction and Improvement Services	\$24,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,052,843
Total Other Expenditures and Financing Uses	\$5,052,843
Total Estimated Expenditures and Other Financing Uses	\$59,040,734

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,569,144
200 Personnel Services - Employee Benefits	8,833,300
300 Purchased Professional and Technical Services	118,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,925,200
600 Supplies	817,270
800 Other Objects	14,400
Total Regular Programs - Elementary / Secondary	\$24,278,814
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,007,355
200 Personnel Services - Employee Benefits	2,113,274
300 Purchased Professional and Technical Services	1,077,500
400 Purchased Property Services	5,874
500 Other Purchased Services	2,337,500
600 Supplies	20,500
700 Property	7,500
800 Other Objects	5,600
Total Special Programs - Elementary / Secondary	\$8,575,103
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	382,679
200 Personnel Services - Employee Benefits	204,190
500 Other Purchased Services	1,300,000
600 Supplies	5,250
Total Vocational Education	\$1,892,119
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	106,900
200 Personnel Services - Employee Benefits	54,664
500 Other Purchased Services	342,500
Total Other Instructional Programs - Elementary / Secondary	\$504,064
Total Instruction	\$35,250,100
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	842,632
200 Personnel Services - Employee Benefits	518,824
300 Purchased Professional and Technical Services	137,403
400 Purchased Property Services	2,800
500 Other Purchased Services	2,250
600 Supplies	1,800
Total Support Services - Students	\$1,505,709
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	459,677
200 Personnel Services - Employee Benefits	323,357

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	13,830
400	Purchased Property Services	3,000
500	Other Purchased Services	6,000
600	Supplies	20,000
Total Support Services - Instructional Staff		\$825,864
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,451,922
200	Personnel Services - Employee Benefits	1,045,956
300	Purchased Professional and Technical Services	295,700
400	Purchased Property Services	74,818
500	Other Purchased Services	22,650
600	Supplies	18,146
800	Other Objects	6,000
Total Support Services - Administration		\$2,915,192
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	573,343
200	Personnel Services - Employee Benefits	346,156
300	Purchased Professional and Technical Services	93,500
400	Purchased Property Services	1,070
500	Other Purchased Services	1,750
600	Supplies	12,375
700	Property	6,000
Total Support Services - Pupil Health		\$1,034,194
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	210,067
200	Personnel Services - Employee Benefits	120,224
300	Purchased Professional and Technical Services	2,500
400	Purchased Property Services	15,067
500	Other Purchased Services	10,800
600	Supplies	6,700
800	Other Objects	4,700
Total Support Services - Business		\$370,058
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,172,204
200	Personnel Services - Employee Benefits	1,666,821
300	Purchased Professional and Technical Services	2,700
400	Purchased Property Services	852,295
500	Other Purchased Services	231,100
600	Supplies	978,255
700	Property	45,000
800	Other Objects	12,300
Total Operation and Maintenance of Plant Services		\$5,960,675
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	171,378
200	Personnel Services - Employee Benefits	127,473

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	8,747
500	Other Purchased Services	4,125,950
600	Supplies	8,550
800	Other Objects	200
Total Student Transportation Services		\$4,442,298
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	230,026
200	Personnel Services - Employee Benefits	169,472
300	Purchased Professional and Technical Services	227,542
400	Purchased Property Services	105,000
500	Other Purchased Services	3,000
600	Supplies	180,780
700	Property	20,000
800	Other Objects	3,100
Total Support Services - Central		\$938,920
2900 <u>Other Support Services</u>		
500	Other Purchased Services	33,000
Total Other Support Services		\$33,000
Total Support Services		\$18,025,910
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	313,000
200	Personnel Services - Employee Benefits	131,273
300	Purchased Professional and Technical Services	80,000
500	Other Purchased Services	68,950
600	Supplies	29,900
700	Property	11,225
800	Other Objects	20,500
Total Student Activities		\$654,848
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	12,000
200	Personnel Services - Employee Benefits	5,033
600	Supplies	16,000
Total Community Services		\$33,033
Total Operation of Non-Instructional Services		\$687,881
4000 Facilities Acquisition, Construction and Improvement Services		
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>		
700	Property	24,000
Total Facilities Acquisition, Construction and Improvement Services		\$24,000
Total Facilities Acquisition, Construction and Improvement Services		\$24,000
5000 Other Expenditures and Financing Uses		
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	5,052,843

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$5,052,843
Total Other Expenditures and Financing Uses	\$5,052,843
TOTAL EXPENDITURES	\$59,040,734

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	3,000,000	2,000,000
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	300,000	35,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,515,000	\$2,250,000

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	\$3,515,000	\$2,250,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,575,000	1,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	23,500,000	23,750,000
0599 Other Noncurrent Liabilities	68,000	68,000
Total General Fund	\$25,143,000	\$25,418,000
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	\$25,143,000	\$25,418,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$25,143,000	\$25,418,000

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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	59,317	59,317
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$59,317	\$59,317
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$59,317	\$59,317

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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	38,450	38,450
200 Personnel Services - Employee Benefits	20,667	20,667
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	200	200
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$59,317	\$59,317
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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Description	Nonspecial Education	Special Education
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	\$59,317	\$59,317
TOTAL EXPENDITURES	\$59,317	\$59,317

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	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$8,063	\$8,063
TOTAL REVENUES	\$8,063	\$8,063

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	1,471	1,471
7820 State Share of Retirement Contributions	6,592	6,592
Total Revenue from State Sources	\$8,063	\$8,063
TOTAL REVENUES	\$8,063	\$8,063

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	754,556
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$754,556
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$754,556