

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/26/2023

President of the Board - Original Signature Required

Date

6/26/23

Secretary of the Board - Original Signature Required

Date

6/26/23

Chief School Administrator - Original Signature Required

Date

6/26/23

James Grosch

Contact Person

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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 Warren County SD	COUNTY Warren	AUN : 105628302
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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	\$96733165
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/26/23
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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 : Warren County SD	County : Warren	AUN Number : 105628302
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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.

<div style="display: flex;"><div style="writing-mode: vertical-rl; transform: rotate(180deg); font-size: small; margin-right: 5px;">26</div><div>SIGNATURE OF SCHOOL BOARD PRESIDENT </div></div>	DATE <i>5/22/23</i>
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures due to normal business occurrences and COVID 19 pandemic.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures.

<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	914,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	14,343,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,170,260
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,513,609</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,349,731
7000 Revenue from State Sources	53,235,056
8000 Revenue from Federal Sources	11,732,327
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$93,317,114</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,830,723</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,960,955
6113 Public Utility Realty Taxes	26,000
6114 Payments in Lieu of Current Taxes - State / Local	320,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	4,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,932,776
6500 Earnings on Investments	240,000
6700 Revenues from LEA Activities	60,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	70,000
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	1,550,000
REVENUE FROM LOCAL SOURCES	\$28,349,731
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	28,880,861
7220 Vocational Education	400,000
7271 Special Education funds for School-Aged Pupils	5,183,090
7311 Pupil Transportation Subsidy	3,217,836
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,039,381
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	3,448,960
7360 Safe Schools	212,154
7505 Ready to Learn Block Grant	1,050,340
7810 State Share of Social Security and Medicare Taxes	1,592,990
7820 State Share of Retirement Contributions	7,974,444
REVENUE FROM STATE SOURCES	\$53,235,056
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	124,000
8512 IDEA, Part B	1,138,027
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,600,632
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	186,103
8517 Title IV - 21st Century Schools	907,106
8521 Vocational Education - Operating Expenditures	92,696

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,699,700
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	56,605
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,875,848
8749 Other CARES Act Funding	33,895
8751 ARP ESSER Learning Loss	200,624
8752 ARP ESSER Summer Programs	30,387
8753 ARP ESSER Afterschool Programs	24,000
8754 ARP ESSER Homeless Children and Youth Funds	17,760
8755 ARP ESSER Emergency Relief for Other Educational Entities	136,791
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	608,153
REVENUE FROM FEDERAL SOURCES	\$11,732,327
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	93,317,114

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,960,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,448,960</u>	
Total Approx. Tax Revenue:	\$23,409,915	
Approx. Tax Levy for Tax Rate Calculation:	\$25,321,582	
	Warren	Total
<hr/>		
2022-23 Data		
a. Assessed Value	\$455,889,651	\$455,889,651
b. Real Estate Mills	55.8371	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,521,381,286	\$1,521,381,286
d. Assessed Value	\$453,490,272	\$453,490,272
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2022-23 Calculations		
f. 2022-23 Tax Levy	\$25,455,556	\$25,455,556
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2022-23 Tax Levy	\$25,455,556	\$25,455,556
(f Total * g)		
i. Base Mills Subject to Index	55.8371	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.26000%	91.26000%
k. Tax Levy Needed	\$25,321,582	\$25,321,582
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	55.8371	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,321,582	\$25,321,582
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,872,622
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,960,955
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,960,955	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,448,960</u>	
Total Approx. Tax Revenue:	\$23,409,915	
Approx. Tax Levy for Tax Rate Calculation:	\$25,321,582	
	Warren	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	59.1314	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,815,515	\$26,815,515
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	\$6,318.92	
Number of Homestead/Farmstead Properties	9775	9775
Median Assessed Value of Homestead Properties		\$20,234

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,960,955
Amount of Tax Relief for Homestead Exclusions	<u>\$3,448,960</u>
Total Approx. Tax Revenue:	\$23,409,915
Approx. Tax Levy for Tax Rate Calculation:	\$25,321,582
	Warren
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,448,960	Lowering RE Tax Rate	\$0	\$3,448,960
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$3,448,960

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>			<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Warren	453,490,272	55.8371	25,321,582				91.26000%		
Totals:	453,490,272		25,321,582	-	3,448,960	=	21,872,622	X	91.26000% = 19,960,955
				<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			\$5.00	\$0.00		80,000		80,000
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							80,000		80,000
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%		3,500,000		3,500,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		500,000		500,000
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							4,000,000		4,000,000
Total Act 511, Current Taxes									4,080,000
Act 511 Tax Limit -->					1,521,381,286	X	12		18,256,575
					Market Value		Mills		(511 Limit)

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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> Warren	55.8371	55.8371	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,115,450
1200 Special Programs - Elementary / Secondary	13,791,075
1300 Vocational Education	1,702,625
1400 Other Instructional Programs - Elementary / Secondary	71,901
1500 Nonpublic School Programs	59,225
Total Instruction	\$50,740,276
2000 Support Services	
2100 Support Services - Students	4,130,210
2200 Support Services - Instructional Staff	3,152,121
2300 Support Services - Administration	5,321,459
2400 Support Services - Pupil Health	1,967,687
2500 Support Services - Business	1,287,045
2600 Operation and Maintenance of Plant Services	7,061,366
2700 Student Transportation Services	6,665,536
2800 Support Services - Central	4,664,852
2900 Other Support Services	107,000
Total Support Services	\$34,357,276
3000 Operation of Non-Instructional Services	
3200 Student Activities	387,431
3300 Community Services	16,087
Total Operation of Non-Instructional Services	\$403,518
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,114,814
5200 Interfund Transfers - Out	1,707,281
5900 Budgetary Reserve	2,410,000
Total Other Expenditures and Financing Uses	\$11,232,095
Total Estimated Expenditures and Other Financing Uses	\$96,733,165

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,686,977
200 Personnel Services - Employee Benefits	12,125,625
300 Purchased Professional and Technical Services	698,812
400 Purchased Property Services	10,611
500 Other Purchased Services	3,806,335
600 Supplies	1,769,227
800 Other Objects	17,863
Total Regular Programs - Elementary / Secondary	\$35,115,450
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,819,520
200 Personnel Services - Employee Benefits	4,511,877
300 Purchased Professional and Technical Services	348,500
500 Other Purchased Services	2,993,926
600 Supplies	81,832
700 Property	7,875
800 Other Objects	27,545
Total Special Programs - Elementary / Secondary	\$13,791,075
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	882,890
200 Personnel Services - Employee Benefits	614,749
300 Purchased Professional and Technical Services	2,140
500 Other Purchased Services	4,815
600 Supplies	175,151
700 Property	20,880
800 Other Objects	2,000
Total Vocational Education	\$1,702,625
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,349
200 Personnel Services - Employee Benefits	20,132
500 Other Purchased Services	337
600 Supplies	5,083
Total Other Instructional Programs - Elementary / Secondary	\$71,901
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,416
700 Property	13,809
Total Nonpublic School Programs	\$59,225
Total Instruction	\$50,740,276
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,336,068
200 Personnel Services - Employee Benefits	1,586,399
300 Purchased Professional and Technical Services	159,660

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	12,401
600 Supplies	29,003
700 Property	6,679
Total Support Services - Students	\$4,130,210
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,771,186
200 Personnel Services - Employee Benefits	1,154,546
300 Purchased Professional and Technical Services	98,152
500 Other Purchased Services	59,788
600 Supplies	32,727
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$3,152,121
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,784,901
200 Personnel Services - Employee Benefits	1,834,880
300 Purchased Professional and Technical Services	428,993
400 Purchased Property Services	899
500 Other Purchased Services	74,988
600 Supplies	97,827
700 Property	15,764
800 Other Objects	83,207
Total Support Services - Administration	\$5,321,459
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,092,020
200 Personnel Services - Employee Benefits	837,443
300 Purchased Professional and Technical Services	7,828
500 Other Purchased Services	3,210
600 Supplies	21,836
700 Property	5,350
Total Support Services - Pupil Health	\$1,967,687
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	735,870
200 Personnel Services - Employee Benefits	513,031
500 Other Purchased Services	18,719
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,287,045
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,480,060
200 Personnel Services - Employee Benefits	1,960,953
300 Purchased Professional and Technical Services	237,039
400 Purchased Property Services	839,224
500 Other Purchased Services	240,055
600 Supplies	1,105,271

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<u>Description</u>	<u>Amount</u>
700 Property	192,237
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$7,061,366
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	90,769
200 Personnel Services - Employee Benefits	57,807
500 Other Purchased Services	6,481,241
600 Supplies	34,985
800 Other Objects	734
Total Student Transportation Services	\$6,665,536
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,045,589
200 Personnel Services - Employee Benefits	809,754
300 Purchased Professional and Technical Services	112,730
400 Purchased Property Services	946,882
500 Other Purchased Services	312,747
600 Supplies	115,795
700 Property	1,320,465
800 Other Objects	890
Total Support Services - Central	\$4,664,852
2900 <u>Other Support Services</u>	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$34,357,276
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	195,526
200 Personnel Services - Employee Benefits	108,574
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	65,030
600 Supplies	9,741
Total Student Activities	\$387,431
3300 <u>Community Services</u>	
600 Supplies	16,087
Total Community Services	\$16,087
Total Operation of Non-Instructional Services	\$403,518
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,097,990
900 Other Uses of Funds	4,016,824
Total Debt Service / Other Expenditures and Financing Uses	\$7,114,814
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,707,281

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,707,281
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,410,000
Total Budgetary Reserve	\$2,410,000
Total Other Expenditures and Financing Uses	\$11,232,095
TOTAL EXPENDITURES	\$96,733,165

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	22,500,000	21,023,416
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	2,605,000	1,305,000
Debt Service Fund	14,210,976	15,710,000
Food Service / Cafeteria Operations Fund	356,804	356,804
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	400,000	400,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$40,072,780	\$38,795,220

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	\$40,072,780	\$38,795,220

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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	74,246,091	69,870,358
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	650,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	35,000,000	37,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$109,896,091	\$107,470,358
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		

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<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		

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<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		

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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	\$109,896,091	\$107,470,358

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<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	\$109,896,091	\$107,470,358

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	30,215	213,250
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,215	\$213,250
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	\$30,215	\$213,250

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	10,000	5,000
200 Personnel Services - Employee Benefits	4,165	208,250
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	16,050	
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$30,215	\$213,250
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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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	\$30,215	\$213,250
TOTAL EXPENDITURES	\$30,215	\$213,250

Account Description	Amounts
0810 Nonspendable Fund Balance	914,385
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,097,558
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,097,558
5900 Budgetary Reserve	2,410,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,421,943