

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2023-2024

**General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

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**President of the Board - Original Signature Required**

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**Date**

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**Secretary of the Board - Original Signature Required**

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**Date**

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**Chief School Administrator - Original Signature Required**

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**Date**

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**Autumn Fiscus**

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**(814)695-7431**

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**Extn :**

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**Contact Person**

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**Telephone**

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**Extension**

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**autumn.fiscus@hasdtigers.com**

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**Email Address**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	District Operating Obligations
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement and Capital Reserve Costs

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	462,382	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,722,941	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,122,293	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,845,234</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	29,849,741	
7000 Revenue from State Sources	22,322,248	
8000 Revenue from Federal Sources	1,028,329	
9000 Other Financing Sources	6,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$53,206,818</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$61,052,052</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	22,393,187
6112 Interim Real Estate Taxes	73,630
6113 Public Utility Realty Taxes	25,242
6114 Payments in Lieu of Current Taxes - State / Local	14,044
6120 Current Per Capita Taxes, Section 679	77,221
6140 Current Act 511 Taxes - Flat Rate Assessments	182,159
6150 Current Act 511 Taxes - Proportional Assessments	3,938,675
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,176,070
6500 Earnings on Investments	589,004
6700 Revenues from LEA Activities	147,826
6800 Revenues from Intermediary Sources / Pass-Through Funds	583,604
6910 Rentals	38,861
6920 Contributions and Donations from Private Sources	3,401
6940 Tuition from Patrons	402,590
6970 Services Provided Other Funds	5,600
6990 Refunds and Other Miscellaneous Revenue	198,627
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$29,849,741</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	13,291,543
7112 Basic Education Funding-Social Security	885,636
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	2,396,415
7311 Pupil Transportation Subsidy	884,574
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,188
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	414,696
7330 Health Services (Medical, Dental, Nurse, Act 25)	62,276
7505 Ready to Learn Block Grant	421,318
7820 State Share of Retirement Contributions	3,873,602
<b>REVENUE FROM STATE SOURCES</b>	<b>\$22,322,248</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	616,837
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,720
8517 NCLB, Title IV - 21St Century Schools	49,252
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	255,675

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,845
REVENUE FROM FEDERAL SOURCES	\$1,028,329
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	6,500
OTHER FINANCING SOURCES	\$6,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	53,206,818

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$22,393,187

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$22,393,187

Approx. Tax Levy for Tax Rate Calculation:

\$23,470,030

Blair

Total

**2022-23 Data**

a. Assessed Value

\$2,456,455,226

\$2,456,455,226

b. Real Estate Mills

9.5505

**I. 2023-24 Data**

c. 2021 STEB Market Value

\$1,907,376,576

\$1,907,376,576

d. Assessed Value

\$2,457,466,001

\$2,457,466,001

e. Assessed Value of New Constr/ Renov

\$0

\$0

**2022-23 Calculations**

f. 2022-23 Tax Levy

\$23,460,376

\$23,460,376

(a \* b)

**2023-24 Calculations**

g. Percent of Total Market Value

100.00000%

100.00000%

**II.**

h. Rebalanced 2022-23 Tax Levy

\$23,460,376

\$23,460,376

(f Total \* g)

i. Base Mills Subject to Index

9.5505

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

95.41184%

95.41184%

k. Tax Levy Needed

\$23,470,030

\$23,470,030

(Approx. Tax Levy \* g)

**I. 2023-24 Real Estate Tax Rate****9.5505**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$23,470,029

\$23,470,029

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$23,470,029

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$22,393,187

(n \* Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,393,187	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$22,393,187	
Approx. Tax Levy for Tax Rate Calculation:	\$23,470,030	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index	10.0280	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$24,643,469	\$24,643,469
(p / 1000 * d)		
IV. s. Millage Rate within Index?	Yes	
(If l > 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		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$1

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,393,187
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$22,393,187
Approx. Tax Levy for Tax Rate Calculation:	\$23,470,030
	Blair

Total

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



CODE6111 Current Real Estate Taxes

<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>
Blair	2,457,466,001	9.5505	23,470,029			95.41184%	
<b>Totals:</b>	<b>2,457,466,001</b>		<b>23,470,029</b>	<b>0</b>	<b>= 23,470,029 X</b>	<b>95.41184% =</b>	<b>22,393,187</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		77,221
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	70,260
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	111,899
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>182,159</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,469,635
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	469,040
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>3,938,675</b>
<b>Total Act 511, Current Taxes</b>			<b>4,120,834</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,907,376,576 X</b>	<b>12</b>	<b>22,888,519</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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>									
	Blair	9.5505	9.5505	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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Page - 1 of 1

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,290,937
1200 Special Programs - Elementary / Secondary	8,248,757
1300 Vocational Education	1,369,433
1400 Other Instructional Programs - Elementary / Secondary	364,038
<b>Total Instruction</b>	<b>\$33,273,165</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,725,773
2200 Support Services - Instructional Staff	2,866,007
2300 Support Services - Administration	3,840,766
2400 Support Services - Pupil Health	614,960
2500 Support Services - Business	764,942
2600 Operation and Maintenance of Plant Services	5,258,736
2700 Student Transportation Services	2,497,912
2800 Support Services - Central	97,751
2900 Other Support Services	16,442
<b>Total Support Services</b>	<b>\$17,683,289</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,263,747
3300 Community Services	100,361
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,364,108</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,700,802
5200 Interfund Transfers - Out	173,500
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,999,302</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,319,864</b>

2023-2024 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Detail

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,536,497
200 Personnel Services - Employee Benefits	9,056,136
300 Purchased Professional and Technical Services	459,388
400 Purchased Property Services	67,913
500 Other Purchased Services	759,314
600 Supplies	403,779
700 Property	3,200
800 Other Objects	4,710
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,290,937</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,556,974
200 Personnel Services - Employee Benefits	2,263,284
300 Purchased Professional and Technical Services	810,865
400 Purchased Property Services	1,173
500 Other Purchased Services	1,565,838
600 Supplies	49,453
800 Other Objects	1,170
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,248,757</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	20,522
200 Personnel Services - Employee Benefits	18,022
500 Other Purchased Services	1,330,889
<b>Total Vocational Education</b>	<b>\$1,369,433</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	64,242
200 Personnel Services - Employee Benefits	27,119
300 Purchased Professional and Technical Services	130,977
400 Purchased Property Services	501
500 Other Purchased Services	139,439
600 Supplies	1,599
800 Other Objects	161
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$364,038</b>
<b>Total Instruction</b>	<b>\$33,273,165</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	982,475
200 Personnel Services - Employee Benefits	646,402
300 Purchased Professional and Technical Services	67,490
400 Purchased Property Services	270
500 Other Purchased Services	6,992
600 Supplies	20,114
800 Other Objects	2,030

## 2023-2024 Final General Fund Budget

## Estimated Expenditures and Other Financing Uses: Detail

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,725,773</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	919,250
200 Personnel Services - Employee Benefits	793,136
300 Purchased Professional and Technical Services	72,164
400 Purchased Property Services	1,173
500 Other Purchased Services	216,380
600 Supplies	343,347
700 Property	518,922
800 Other Objects	1,635
<b>Total Support Services - Instructional Staff</b>	<b>\$2,866,007</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,840,349
200 Personnel Services - Employee Benefits	1,442,430
300 Purchased Professional and Technical Services	204,715
400 Purchased Property Services	11,013
500 Other Purchased Services	165,919
600 Supplies	45,286
800 Other Objects	131,054
<b>Total Support Services - Administration</b>	<b>\$3,840,766</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	253,452
200 Personnel Services - Employee Benefits	184,786
300 Purchased Professional and Technical Services	167,539
400 Purchased Property Services	1,203
500 Other Purchased Services	1,675
600 Supplies	6,305
<b>Total Support Services - Pupil Health</b>	<b>\$614,960</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	332,475
200 Personnel Services - Employee Benefits	272,017
300 Purchased Professional and Technical Services	118,365
400 Purchased Property Services	4,289
500 Other Purchased Services	15,701
600 Supplies	4,222
800 Other Objects	17,873
<b>Total Support Services - Business</b>	<b>\$764,942</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,991,480
200 Personnel Services - Employee Benefits	1,477,593
300 Purchased Professional and Technical Services	127,835
400 Purchased Property Services	261,453
500 Other Purchased Services	183,381
600 Supplies	1,168,379
700 Property	48,000

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	615
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,258,736</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	45,005
200 Personnel Services - Employee Benefits	31,737
500 Other Purchased Services	2,410,677
600 Supplies	5,035
700 Property	5,318
800 Other Objects	140
<b>Total Student Transportation Services</b>	<b>\$2,497,912</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	52,719
200 Personnel Services - Employee Benefits	45,032
<b>Total Support Services - Central</b>	<b>\$97,751</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	16,442
<b>Total Other Support Services</b>	<b>\$16,442</b>
<b>Total Support Services</b>	<b>\$17,683,289</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	630,100
200 Personnel Services - Employee Benefits	317,038
300 Purchased Professional and Technical Services	49,806
500 Other Purchased Services	123,694
600 Supplies	85,220
700 Property	6,050
800 Other Objects	51,839
<b>Total Student Activities</b>	<b>\$1,263,747</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	34,000
400 Purchased Property Services	10,000
600 Supplies	11,080
800 Other Objects	45,281
<b>Total Community Services</b>	<b>\$100,361</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,364,108</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	615,802
900 Other Uses of Funds	3,085,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,700,802</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	173,500

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$173,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$3,999,302
TOTAL EXPENDITURES	\$56,319,864

2023-2024 Final General Fund Budget

Schedule Of Cash And Investments (CAIN)

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Page - 1 of 2

**Cash and Short-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  
Permanent Fund

**Total Cash and Short-Term Investments**

**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

6,750,019

6,955,019



<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$6,750,019	\$6,955,019
TOTAL CASH AND INVESTMENTS	\$6,750,019	\$6,955,019

Long-Term Indebtedness06/30/2023 Estimate06/30/2024 Projection**General Fund**

0510 Bonds Payable	21,360,000	18,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	985,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,842,203	11,000,000
0599 Other Noncurrent Liabilities		

**Total General Fund****\$33,187,203****\$30,275,000****Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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 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 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****Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

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

0530 Lease 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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Debt Service Fund****Food Service / Cafeteria Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

34,000

39,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	84,800	85,000
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$118,800</b>	<b>\$124,000</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		

**Long-Term Indebtedness****06/30/2023 Estimate****06/30/2024 Projection****Investment Trust Fund**

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

**Total Activity Fund****Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$33,306,003</b>	<b>\$30,399,000</b>

<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		
<b>Total Short-Term Payables</b>		
<b>TOTAL INDEBTEDNESS</b>	<b>\$33,306,003</b>	<b>\$30,399,000</b>

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
1100 Regular Programs - Elementary / Secondary	4,898	28,730
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		
<b>Total Instruction</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>2000 Support Services</b>		
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		
<b>Total Support Services</b>		
<b>3000 Operation of Non-Instructional Services</b>		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
<b>Total Operation of Non-Instructional Services</b>		
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>		
4000 Facilities Acquisition, Construction and Improvement Services		
<b>Total Facilities Acquisition, Construction and Improvement Services</b>		
<b>5000 Other Expenditures and Financing Uses</b>		
5100 Debt Service / Other Expenditures and Financing Uses	262	1,539
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
<b>Total Other Expenditures and Financing Uses</b>	<b>\$262</b>	<b>\$1,539</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$5,160</b>	<b>\$30,269</b>



<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries	2,599	15,245
200 Personnel Services - Employee Benefits	1,797	10,542
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	232	1,358
600 Supplies	270	1,585
700 Property		
800 Other Objects		
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
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		
<b>Total Special Programs - Elementary / Secondary</b>		
<b>1300 <u>Vocational Education</u></b>		
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		
<b>Total Vocational Education</b>		
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
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		
<b>Total Other Instructional Programs - Elementary / Secondary</b>		
<b>1500 <u>Nonpublic School Programs</u></b>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
<b>Total Nonpublic School Programs</b>		
<b>1600 <u>Adult Education Programs</u></b>		
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		
<b>Total Adult Education Programs</b>		
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>		
500 Other Purchased Services		
600 Supplies		
<b>Total Higher Education Programs for Secondary Students</b>		
<b>1800 <u>Pre-Kindergarten</u></b>		
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		
<b>Total Pre-Kindergarten</b>		
<b>Total Instruction</b>	<b>\$4,898</b>	<b>\$28,730</b>
<b>5000 Other Expenditures and Financing Uses</b>		
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>		
800 Other Objects		
900 Other Uses of Funds	262	1,539
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$262</b>	<b>\$1,539</b>
<b>5200 <u>Interfund Transfers - Out</u></b>		
900 Other Uses of Funds		
<b>Total Interfund Transfers - Out</b>		
<b>5300 <u>Transfers Out to Component Units/Primary Governments</u></b>		
900 Other Uses of Funds		
<b>Total Transfers Out to Component Units/Primary Governments</b>		
<b>5500 <u>Special and Extraordinary Items</u></b>		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 <u>Budgetary Reserve</u>		
800 Other Objects		
Total Budgetary Reserve		
Total Other Expenditures and Financing Uses	\$262	\$1,539
TOTAL EXPENDITURES	\$5,160	\$30,269

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$622	\$3,654
TOTAL REVENUES	\$622	\$3,654

	<u>Nonspecial Education</u>	<u>Special Education</u>
<b>7000 Revenue from State Sources</b>		
7810 State Share of Social Security and Medicare Taxes	114	671
7820 State Share of Retirement Contributions	508	2,983
<b>Total Revenue from State Sources</b>	<b>\$622</b>	<b>\$3,654</b>
<b>TOTAL REVENUES</b>	<b>\$622</b>	<b>\$3,654</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	462,382
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,360,676
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,371,512
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,732,188

5900 Budgetary Reserve	125,000
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,319,570
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