FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/12/2023

President of the Board - Original Signature Required — Date: 6/12/2023

Secretary of the Board - Original Signature Required — Date: 6/12/2023

Chief School Administrator - Original Signature Required — Date: 6/12/2023

Michael Sokoloski — Contact Person

(570)271-3268 Extn :1031 — Telephone / Extension

msokoloski@danvillesd.org — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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 [x]

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	$45549852
Ending Unassigned Fund Balance	$788617
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.73%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Molly C. Ned	6/12/23

DUE DATE: AUGUST 15, 2023

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Danville Area SD	Montour	116471803

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 5/8/2023

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Printed 5/5/2023 9:09:11 AM

Val Number	Description	Justification
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: $282,899.00 Function 2200, Object 200: $392,122.00	Benefits are higher than salaries due to the Instructional Staff Tuition Reimbursement applied to the account 2271-240
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.	Operating Revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds Assigned for capital improvements and curricular upgrades

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	4,868,120	
0850 Unassigned Fund Balance	550,849	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,418,969**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,322,736	
7000 Revenue from State Sources	17,433,468	
8000 Revenue from Federal Sources	2,237,469	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$44,993,673**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$50,412,642**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,493,469
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Taxes	22,000
6114	Payments in Lieu of Current Taxes - State / Local	16,500
6150	Current Act 511 Taxes - Proportional Assessments	8,320,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500	Earnings on Investments	50,000
6700	Revenues from LEA Activities	70,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910	Rentals	5,000
6920	Contributions and Donations from Private Sources	1,086,767
6940	Tuition from Patrons	102,500
6970	Services Provided Other Funds	20,000
6990	Refunds and Other Miscellaneous Revenue	106,500
REVENUE FROM LOCAL SOURCES		**$25,322,736**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	8,615,454
7160	Tuition for Orphans Subsidy	55,000
7220	Vocational Education	35,000
7271	Special Education funds for School-Aged Pupils	1,650,000
7292	Pre-K Counts	360,000
7311	Pupil Transportation Subsidy	1,440,500
7312	Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	352,297
7330	Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340	State Property Tax Reduction Allocation	697,382
7360	Safe Schools	35,000
7505	Ready to Learn Block Grant	279,308
7810	State Share of Social Security and Medicare Taxes	704,301
7820	State Share of Retirement Contributions	3,130,226
REVENUE FROM STATE SOURCES		**$17,433,468**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,160,976
8514	Title I - Improving the Academic Achievement of the Disadvantaged	460,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	70,000
8517 Title IV - 21st Century Schools	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	431,493
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	**$2,237,469**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**44,993,673**

Act 1 Index (current): 4.1%

Calculation Method:	**Revenue**		**Section 672.1 Method Choice:**	**(a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**			
Approx. Tax Revenue from RE Taxes:	**$14,493,553**			
Amount of Tax Relief for Homestead Exclusions	**$697,382**			
Total Approx. Tax Revenue:	**$15,190,935**			
Approx. Tax Levy for Tax Rate Calculation:	**$15,932,601**			

		Montour	Northumberland	Total
	2022-23 Data			
	a. Assessed Value	$990,966,247	$224,884,293	$1,215,850,540
	b. Real Estate Mills	13.0261	13.0261	13.0261
I.	**2023-24 Data**			
	c. 2021 STEB Market Value	$1,316,299,250	$299,707,044	$1,616,006,294
	d. Assessed Value	$998,752,068	$222,335,931	$1,221,087,999
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2022-23 Calculations			
	f. 2022-23 Tax Levy (a * b)	$12,908,425	$2,929,365	$15,837,790
	2023-24 Calculations			
	g. Percent of Total Market Value	81.45384%	18.54616%	100.00000%
II.	h. Rebalanced 2022-23 Tax Levy (f Total * g)			$15,837,790
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.0261	13.0261	13.0261
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$15,932,601
	l. 2023-24 Real Estate Tax Rate (k / d * 1000)	**13.0478**	**13.0478**	**13.0478**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$13,031,517	$2,900,995	$15,932,512
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$15,235,130
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$14,493,469

Act 1 Index (current): 4.1%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice: (a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**	
Approx. Tax Revenue from RE Taxes:	**$14,493,553**	
Amount of Tax Relief for Homestead Exclusions	**$697,382**	
Total Approx. Tax Revenue:	**$15,190,935**	
Approx. Tax Levy for Tax Rate Calculation:	**$15,932,601**	

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	13.5602	13.5602	13.5602
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$13,543,278	$3,014,920	$16,558,198
	s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0	$0

V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$11,190.00	$11,190.00	
	Number of Homestead/Farmstead Properties	3809	985	4794
	Median Assessed Value of Homestead Properties			$107,947

Act 1 Index (current): 4.1%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**		
Approx. Tax Revenue from RE Taxes:	**$14,493,553**		
Amount of Tax Relief for Homestead Exclusions	**$697,382**		
Total Approx. Tax Revenue:	**$15,190,935**		
Approx. Tax Levy for Tax Rate Calculation:	**$15,932,601**		

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$697,382	Lowering RE Tax Rate	$0	$697,382
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$697,382**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montour	998,752,068	13.0478	13,031,517					95.13190%		
Northumberland	222,335,931	13.0478	2,900,995					95.13190%		
Totals:	**1,221,087,999**		**15,932,512**	-	697,382	=	15,235,130	X 95.13190%	=	14,493,469

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	7,920,000	7,920,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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			**8,320,000**	**8,320,000**
	Total Act 511, Current Taxes				**8,320,000**
		Act 511 Tax Limit -->	**1,616,006,294 X**	**12**	**19,392,076**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2022-23 (Rebalanced)	2023-24	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	13.0261	13.0478	0.17%	Yes	4.1%				
	Northumberland	13.0261	13.0478	0.17%	Yes	4.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,444,081
1200 Special Programs - Elementary / Secondary	5,684,257
1300 Vocational Education	2,413,136
1400 Other Instructional Programs - Elementary / Secondary	1,527,976
Total Instruction	**$28,069,450**
2000 Support Services	
2100 Support Services - Students	1,911,673
2200 Support Services - Instructional Staff	715,321
2300 Support Services - Administration	2,736,800
2400 Support Services - Pupil Health	509,376
2500 Support Services - Business	719,243
2600 Operation and Maintenance of Plant Services	3,444,539
2700 Student Transportation Services	2,470,650
2800 Support Services - Central	925,305
Total Support Services	**$13,432,907**
3000 Operation of Non-Instructional Services	
3200 Student Activities	993,009
Total Operation of Non-Instructional Services	**$993,009**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,054,486
Total Other Expenditures and Financing Uses	**$3,054,486**
Total Estimated Expenditures and Other Financing Uses	**$45,549,852**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,017,423
200 Personnel Services - Employee Benefits	6,758,993
300 Purchased Professional and Technical Services	58,000
400 Purchased Property Services	79,400
500 Other Purchased Services	565,225
600 Supplies	563,650
700 Property	397,300
800 Other Objects	4,090
Total Regular Programs - Elementary / Secondary	**$18,444,081**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,682,526
200 Personnel Services - Employee Benefits	1,888,396
300 Purchased Professional and Technical Services	342,200
500 Other Purchased Services	760,500
600 Supplies	9,960
800 Other Objects	675
Total Special Programs - Elementary / Secondary	**$5,684,257**
1300 Vocational Education	
100 Personnel Services - Salaries	402,769
200 Personnel Services - Employee Benefits	275,802
400 Purchased Property Services	4,000
500 Other Purchased Services	1,700,861
600 Supplies	27,054
700 Property	1,625
800 Other Objects	1,025
Total Vocational Education	**$2,413,136**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	781,784
200 Personnel Services - Employee Benefits	506,074
300 Purchased Professional and Technical Services	56,682
400 Purchased Property Services	6,500
500 Other Purchased Services	124,769
600 Supplies	43,610
700 Property	2,239
800 Other Objects	6,318
Total Other Instructional Programs - Elementary / Secondary	**$1,527,976**
Total Instruction	**$28,069,450**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,129,673
200 Personnel Services - Employee Benefits	756,122
400 Purchased Property Services	200

Description	Amount
500 Other Purchased Services	2,200
600 Supplies	14,611
800 Other Objects	8,867
Total Support Services - Students	**$1,911,673**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	282,899
200 Personnel Services - Employee Benefits	392,122
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	6,000
600 Supplies	9,500
700 Property	2,000
800 Other Objects	800
Total Support Services - Instructional Staff	**$715,321**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,231,497
200 Personnel Services - Employee Benefits	915,263
300 Purchased Professional and Technical Services	200,300
400 Purchased Property Services	3,860
500 Other Purchased Services	185,585
600 Supplies	136,800
700 Property	28,500
800 Other Objects	34,995
Total Support Services - Administration	**$2,736,800**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	291,246
200 Personnel Services - Employee Benefits	197,855
300 Purchased Professional and Technical Services	190
400 Purchased Property Services	100
600 Supplies	19,735
800 Other Objects	250
Total Support Services - Pupil Health	**$509,376**
2500 Support Services - Business	
100 Personnel Services - Salaries	381,878
200 Personnel Services - Employee Benefits	240,115
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	5,750
500 Other Purchased Services	31,500
600 Supplies	15,800
700 Property	2,000
800 Other Objects	16,500
Total Support Services - Business	**$719,243**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,048,321
200 Personnel Services - Employee Benefits	850,568
300 Purchased Professional and Technical Services	500

Description	Amount
400 Purchased Property Services	730,200
600 Supplies	772,700
700 Property	40,000
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	**$3,444,539**
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,454,500
600 Supplies	6,650
700 Property	6,000
Total Student Transportation Services	**$2,470,650**
2800 Support Services - Central	
100 Personnel Services - Salaries	362,095
200 Personnel Services - Employee Benefits	292,871
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	2,500
500 Other Purchased Services	84,200
600 Supplies	150,839
700 Property	30,000
Total Support Services - Central	**$925,305**
Total Support Services	**$13,432,907**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	484,250
200 Personnel Services - Employee Benefits	93,714
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	38,600
500 Other Purchased Services	169,200
600 Supplies	45,350
700 Property	51,000
800 Other Objects	50,895
Total Student Activities	**$993,009**
Total Operation of Non-Instructional Services	**$993,009**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,059,486
900 Other Uses of Funds	1,995,000
Total Debt Service / Other Expenditures and Financing Uses	**$3,054,486**
Total Other Expenditures and Financing Uses	**$3,054,486**
TOTAL EXPENDITURES	**$45,549,852**

Cash and Short-Term Investments	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	8,000,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,000,000	2,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$11,100,000**	**$9,150,000**

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		

Long-Term Investments	**06/30/2023 Estimate**	**06/30/2024 Projection**
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$11,100,000**	**$9,150,000**

Long-Term Indebtedness	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

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

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

Short-Term Payables	**06/30/2023 Estimate**	**06/30/2024 Projection**
General Fund	41,635,000	39,640,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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	**$41,635,000**	**$39,640,000**

TOTAL INDEBTEDNESS	**$41,635,000**	**$39,640,000**

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	30,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$30,000**	
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	**$30,000**	

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
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 Special Programs - Elementary / Secondary		
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 Vocational Education		
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 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	30,000	
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$30,000**	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

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 Adult Education Programs		
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 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
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	**$30,000**	
TOTAL EXPENDITURES	**$30,000**	

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	**$16,000**	**$0**
TOTAL REVENUES	**$16,000**	**$0**

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	16,000	0
Total Revenue from Local Sources	**$16,000**	**$0**
TOTAL REVENUES	**$16,000**	**$0**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	4,074,173
0850	Unassigned Fund Balance	788,617
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$4,862,790**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$4,862,790**