LEA Name: Governor Mifflin SD Class: 2 AUN Number: 114063003 County: Berks

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06	6/26/2023	
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required		
Secretary of the Board - Original Signature Required	24.0	
Chief School Administrator - Original Signature Required	Date	
Kelly Price	(610)775-1461	Extn :7012
Contact Person	Telephone	Extension
kelly.price@gmsd.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 :	
Governor Mifflin SD	Berks	114063003	
No school district shall approve an increase in real property ending unreserved undesignated fund balance (unassigned expenditures:			
Total Budgeted Expenditures		ance % Limit s than)	
Less Than or Equal to \$11,999,999	12	2.0%	
Between \$12,000,000 and \$12,999,999	1.	1.5%	
Between \$13,000,000 and \$13,999,999	1.	1.0%	Сом од вине до до виде на стой виде в на стой на виде н
Between \$14,000,000 and \$14,999,999	10	0.5%	and personal review of the last of the last of the contract of the contract of the last of
Between \$15,000,000 and \$15,999,999	10	0.0%	nach and ann gunn guint command ann air an aireann agus an gunn a chuir tha dhair gun tha ghaireac Agus
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)? If yes, see information below, taken from the 2023-2024 General Fund Bud	get.	Yes No	X
Total Budgeted Evpanditures			↑ 7000€475
Total Budgeted Expenditures Ending Unassigned Fund Balance			\$79886475 \$5737507
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures			7.18%
The Estimated Ending Unassigned Fund Balance is within the allowable lim	its.	Yes No	X
I hereby certify that the above i	nformation is accurate and complete.		
SIGNATURE OF SUPERINTENDENT M M M M M M M M M M M M M	DATE 5-17-	2023	

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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 :	County:	AUN Number :
Governor Mifflin SD	Berks	114063003

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

5-15-23

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

2023-2024	Final	General	Fund	Budget
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Validations

LEA: 114063003 Governor Mifflin SD

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Val Number	Description	<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.	Money will be used for unexpected expenditures that were not budgeted.
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.	Money will be used for unexpected expenditures that were not budgeted.

\$86,192,173

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Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

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<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	142,187	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	500,000	
0850 Unassigned Fund Balance	5,737,507	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,237,507</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	55,648,889	
7000 Revenue from State Sources	22,589,756	
8000 Revenue from Federal Sources	1,681,021	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$79,954,666</u>

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<u>Amount</u>

REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,569,676
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	48,918
6114 Payments in Lieu of Current Taxes - State / Local	1,489
6120 Current Per Capita Taxes, Section 679	86,000
6140 Current Act 511 Taxes - Flat Rate Assessments	196,000
6150 Current Act 511 Taxes - Proportional Assessments	6,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	980,000
6500 Earnings on Investments	1,340,000
6700 Revenues from LEA Activities	133,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	703,531
6910 Rentals	64,000
6920 Contributions and Donations from Private Sources	41,000
6940 Tuition from Patrons	170,275
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$55,648,889
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,271,512
7112 Basic Education Funding-Social Security	1,235,432
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	2,994,756
7292 Pre-K Counts	660,000
7311 Pupil Transportation Subsidy	1,060,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,365
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	706,687
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,086,721
7360 Safe Schools	327,258
7505 Ready to Learn Block Grant	436,905
7820 State Share of Retirement Contributions	5,583,120
REVENUE FROM STATE SOURCES	\$22,589,756
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	705,920
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	112,587
	Page 6

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	24,630
8517 Title IV - 21st Century Schools	45,485
8744 ARP ESSER - Elementary and Secondary School Emergency Relief	632,399
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	150,000
Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,681,021
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,954,666

AUN: 114063003 Governor Mifflin SD

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Act 1 Index (current): 5.2%

Calculation Method:	Rate
---------------------	------

	\$45,569,676	ox. Tax Revenue from RE Taxes:		
	<u>\$1,086,721</u>	unt of Tax Relief for Homestead Exclusions		
	\$46,656,397	Approx. Tax Revenue:		
	\$48,278,076	ox. Tax Levy for Tax Rate Calculation:		
	Berks		-	Tota
		2022-23 Data		
\$1,602,8	\$1,602,828,100	a. Assessed Value	\$1,602,828	8,100
	29.6000	b. Real Estate Mills		
		2023-24 Data		
\$2,142,9	\$2,142,987,307	c. 2021 STEB Market Value	\$2,142,987	7,307
\$1,603,9	\$1,603,922,800	d. Assessed Value	\$1,603,922	2,800
	\$0	e. Assessed Value of New Constr/ Renov		\$0
		2022-23 Calculations		
\$47,4	\$47,443,712	f. 2022-23 Tax Levy	\$47,443	3,712
		(a * b)		
		2023-24 Calculations		
100.0	100.00000%	g. Percent of Total Market Value	100.000	000%
\$47,4	\$47,443,712	h. Rebalanced 2022-23 Tax Levy	\$47,443	3,712
		(f Total * g)		
	29.6000	i. Base Mills Subject to Index		
		(h / a * 1000) if no reassessment		
		(h / (d-e) * 1000) if reassessment		
		Calculation of Tax Rates and Levies Generated		
96.5	96.56361%	j. Weighted Avg. Collection Percentage	96.563	361%
\$48,2	\$48,278,076	k. Tax Levy Needed	\$48,278	8,076
		(Approx. Tax Levy * g)		
	30.1000	I. 2023-24 Real Estate Tax Rate		
		(k / d * 1000)		
\$48,2	\$48,278,076	m. Tax Levy Generated by Mills	\$48,278	8,076
		(I / 1000 * d)		
\$47,1		n. Tax Levy minus Tax Relief for Homestead Exclusions	\$47,191	1,355
		(m - Amount of Tax Relief for Homestead Exclusions)		
\$45,5		o. Net Tax Revenue Generated By Mills	\$45,569	9,676
	Pac	(n * Est. Pct. Collection)		

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Act 1 Index (curre	ent): 5	.2%
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Calculation M	ethod:			Rate

Approx. Tax Revenue from RE Taxes: \$45,569,676

Amount of Tax Relief for Homestead Exclusions \$1,086,721

Total Approx. Tax Revenue: \$46,656,397

Approx. Tax Levy for Tax Rate Calculation: \$48,278,076

Berks Total

Index Maximums		
p. Maximum Mills Based On Index	31.1392	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$49,944,873	\$49,944,873
IV. (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If I > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u.Tax Revenue In Excess of Index	\$0	\$0
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$5,298.00	
V.	Number of Homestead/Farmstead Properties	6818	6818
	Median Assessed Value of Homestead Properties		\$103,300

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Governor Mifflin SD

AUN: 114063003

Act 1 Index (current): 5.2%

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Rate **Calculation Method:**

\$45,569,676 Approx. Tax Revenue from RE Taxes:

\$1,086,721 **Amount of Tax Relief for Homestead Exclusions**

\$46,656,397 **Total Approx. Tax Revenue:**

\$48,278,076 Approx. Tax Levy for Tax Rate Calculation:

> **Berks** Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$1,086,721 Lowering RE Tax Rate \$0 \$1,086,721 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0 \$1,086,721 Amount of Tax Relief from State/Local Sources

Governor Mifflin SD

Local Education Agency Tax Data

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

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CODE

LEA: 114063003

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax	Relief for Tax Levy Minu	s Homestead	Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy	y Generated by Mills	Homestead Ex	cclusions Exclus	sions Percent Col	llected Generated By Mills
Berks	1,603,922,800 30.1000	48,278,076			96.	56361%
Totals:	1,603,922,800	48,278,076	-	1,086,721 =	47,191,355 X 96.	56361% = 45,569,676
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			86,000
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		\$5.00	\$0.00	86,000	86,000
6142	Current Act 511 Occupation Taxes – Flat Rate		\$5.00	\$0.00	65,000	65,000
6143	Current Act 511 Local Services Taxes		\$5.00	\$0.00	45,000	45,000
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				196,000	196,000
6150	Current Act 511 Taxes – Proportional Assessments		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	5,565,000	5,565,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	700,000	700,000
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 Assessme	ents			6,265,000	6,265,000
	Total Act 511, Current Taxes					6,461,000
		Act 511 T	Tax Limit>	2,142,987,307	7 X 12	25,715,848
				Market Value	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2023-2024 Final General Fund Budget

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Tax		Tax Rate Cha	arged in:	Percent	Less than		Additional Charge		Percent	Less than
Functio n	Description	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index	Index	2022-23 (Rebalanced)	2023-24	Change in Rate	or equal to Index
6111	Current Real Estate Taxes	•			•					
	Berks	29.6000	30.1000	1.69%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
Curr	ent Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

6,839,636

\$7,339,636 \$80,454,666

500,000

LEA: 114063003 Governor Mifflin SD

5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

5900 Budgetary Reserve

LEA: 114063003 Governor Mittiin SD	
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<u>Description</u>	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,981,316
1200 Special Programs - Elementary / Secondary	13,226,872
1300 Vocational Education	1,556,289
1400 Other Instructional Programs - Elementary / Secondary	258,434
1500 Nonpublic School Programs	22,166
1800 Pre-Kindergarten	678,217
Total Instruction	\$46,723,294
2000 Support Services	
2100 Support Services - Students	3,272,755
2200 Support Services - Instructional Staff	3,463,563
2300 Support Services - Administration	3,882,527
2400 Support Services - Pupil Health	671,819
2500 Support Services - Business	1,260,064
2600 Operation and Maintenance of Plant Services	6,394,563
2700 Student Transportation Services	3,689,942
2800 Support Services - Central	1,670,693
2900 Other Support Services	56,500
Total Support Services	\$24,362,426
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,793,498
3300 Community Services	235,812
Total Operation of Non-Instructional Services	\$2,029,310
5000 Other Expenditures and Financing Uses	

118,200 86,500

1500 Nonpublic School Programs 300 Purchased Professional and Technical Services 22,166

\$22,166 **Total Nonpublic School Programs**

1800 Pre-Kindergarten

2000 Support Services

100 Personnel Services - Salaries 344,318

200 Personnel Services - Employee Benefits 188.693

300 Purchased Professional and Technical Services 31,650

500 Other Purchased Services 36,949

600 Supplies 61.608

700 Property 14.999

Total Pre-Kindergarten \$678,217 **Total Instruction**

\$46,723,294

2100 Support Services - Students 100 Personnel Services - Salaries 1,873,458 Page 14

Governor Mifflin SD

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Description 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services

600 Supplies 800 Other Objects **Total Support Services - Students**

2200 Support Services - Instructional Staff 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 Support Services - Instructional Staff

2300 Support Services - Administration 100 Personnel Services - Salaries

300 Purchased Professional and Technical Services 400 Purchased Property Services

200 Personnel Services - Employee Benefits

500 Other Purchased Services 600 Supplies 800 Other Objects

Total Support Services - Administration 2400 Support Services - Pupil Health

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies

800 Other Objects **Total Support Services - Pupil Health**

2500 Support Services - Business 100 Personnel Services - Salaries

Total Support Services - Business

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 400 Purchased Property Services

500 Other Purchased Services 600 Supplies 800 Other Objects

2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

Page 15

Page - 2 of 4 **Amount**

> 1.149.611 107,166 4.750 136,340

1,430 \$3,272,755

> 885,166 110,802 859,500 69,598

1.202.892

281,805 48,300 5,500 \$3,463,563

2.019.196 1,247,980 333.000 5.500

> 74,101 32,950 \$3,882,527

> > 299,192

235,027

122,050

100

169.800

15,000 450 \$671,819

380,919 52.000 238,880 6.000

531,265

25.000 26,000

\$1,260,064

2.357.571

1,513,511

19,800

130,000

\$235,812 \$2,029,310

600 Supplies

800 Other Objects

Total Community Services

Total Operation of Non-Instructional Services

	LEA: 114063003 Governor Mifflin SD	
30 Purchased Professional and Technical Services 52,832 52,8	Printed 6/26/2023 11:38:31 AM	Page - 3 of 4
400 Purchased Priparty Services 50.2.9.2.0 500 Other Durchased Services 30.2.1.2.0 600 Supplies 1,000.00 700 Property 47.80.00 700 Property 5,59.00 702 Student Transportations 56.39.56.30 703 Student Transportation Services "Total Student Transportation Services 10.00 200 Personnel Services - Salarians 10.00 200 Personnel Services - Salarians 10.00 200 Personnel Services - Salarians 10.00 200 Other Objects 36.50.00 200 Other Objects 20.00 200 Other Objects 20.00 200 Other Objects 36.50.00 200 Other Objects 20.00 200 Other Objects 50.00 200 Other Objects 50.00 200 Other Objects 50.00 200 Other Objects 70.00	<u>Description</u>	<u>Amount</u>
600 Other Purchased Services 304.210 600 Supplies 1,602.08 700 Property 47,800 800 Other Objects 5,696.00 700 Development Services - Selaties 35,394.50 700 Dersonnel Services - Selaties 10,087.00 100 Personnel Services - Selaties 10,047.00 400 Purchased Property Services 10,009.00 500 Other Purchased Services 10,009.00 500 Other Purchased Services 10,009.00 500 Other Purchased Services - Selaties 2,000.00 500 Other Purchased Services - Selaties 2,000.00 500 Other Purchased Services - Selaties 7,000.00 500 Other Purchased Services - Selaties 7,000.00 500 Other Services - Selaties 7,000.00 500 Other Services - Selaties 7,000.00 500 Other Services - Selaties 3,100.00 500 Other Services - Selaties 3,100.00 500 Other Services - Central 3,500.00 500 Other Services - Central 3,500.00 500 Other Services - Central 3,500.00 500 Other Purchased Services 3,500.00	300 Purchased Professional and Technical Services	29,781
60 Supplies 47.08.08 700 Property 47.08.08 700 Property 5.95 2700 Student Transportation Services 5.95 2700 Student Transportation Services 17.566 200 Personnel Services - Salaries 17.566 200 Personnel Services - Salaries 10.00 200 Personnel Services - Salaries 10.00 200 Personnel Services - Salaries 3.60 200 Personnel Services - Salaries 3.60 200 Other Objects 3.60 200 Other Objects 3.60 200 Personnel Services - Salaries 3.60 200 Personnel Services - Salaries 5.01 200 Personnel Services - Salaries 5.01 300 Outre Services - Salaries 5.01 300 Outre Salaries Salaries 9.75 300 Outre Salaries 9.75 300 Outre Salaries 9.75 300 Outre Salaries 9.75	400 Purchased Property Services	532,932
70 Property 47.800 800 Other Objects 5.95 7ctal Operation and Maintenance of Plant Services 5.95 2700 Suident Transportation Services 8.05 100 Personnel Services - Employee Benefits 10.05 400 Purbased Property Services 10.00 500 Other Purchased Services 3.650.000 500 Other Diputed Services - Salaries 2.00 200 Passonnel Services - Employee Benefits 3.050.000 300 Purchased Professional and Technical Services 9.75 500 Other Purchased Services \$.50,000 500 Other Support Services \$.50,000 500 Other Purchased Services \$.50,000 <	500 Other Purchased Services	304,210
80 Other Objects 5,950 total Operation and Maintenace of Plant Services 300 270 Student Transportation Services 41,750 100 Personnel Services - Salaries 17,506 200 Personnel Services - Sinciployee Benefits 10,007 400 Purchased Property Services 16,000 500 Other Objects 2,000 500 Other Objects 2,000 701 Student Transportation Services 3,000 702 Objects Support Services - Salaries 723,446 200 Personnel Services - Semployee Benefits 5,000 300 Purchased Professional and Technical Services 9,750 500 Other Purchased Services 2,300 500 Other Purchased Services 3,500 500 Other Purchased Services 8,500 500 Other Purchased Services 8,500 500 Other Purchased Services 5,500 501 Other Support Services 5,500 502 Other Purchased Services 1,0,500 503 Other S	• • • • • • • • • • • • • • • • • • • •	·
Total Operation and Maintenance of Plant Services 58,389,489 270 Student Transportation Services - Employee Benefits 1,00 100 Personnel Services - Employee Benefits 1,00 400 Purchased Property Services 1,00 500 Other Purchased Services 3,850,000 500 Other Purchased Services 3,850,000 500 Other Purchased Services 3,850,000 2000 Support Services - Central 7,234,40 100 Personnel Services - Employee Benefits 9,734,40 300 Personnel Services - Employee Benefits 9,750,40 300 Purchased Services 9,750,40 300 Purchased Services 9,750,40 300 Support Services - Employee Benefits 9,750,40 300 Support Services - Sentral 9,750,40 301 Support Services - Sentral 9,750,40 302 Support Services - Sentral 9,750,40 303 Purchased Services - Sentral 9,550,40 304 Support Services 9,550,40 305 Other Purchased Services 9,550,40 306 Other Purchased Services 9,550,40 307 Support Services - Employee Benefits 9,550,40 308 Other		•
2700 Student Transportation Services - Salaries 1.7. 10 0 Personnel Services - Employee Banellis 1.0.4.3.7. 40 0 Purchased Property Services 1.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	·	·
100 Personnel Services - Salaries 17,505 200 Personnel Services - Employee Benefits 10,000 200 Personnel Services - Employee Benefits 10,000 500 Other Purchased Services 2,000 300 Other Objects 2,000 Total Student Transportation Services 3,589,000 Robustudent Transportation Services 2,000 Total Student Transportation Services 723,448 Robustudent Transportation Services - Employee Benefits 723,448 200 Personnel Services - Employee Benefits 40,527 300 Other Purchased Professional and Technical Services 9,750 600 Uspiles 23,600 800 Other Objects 3,600 100 Deter Objects 5,600 100 Other Purchased Services 5,600 101 Ottal Christoper Services 5,600 102 Other Support Services 5,600 103 Other Purchased Services 5,600 104 Operation of Non-Instructional Services 5,600 105 Personnel Services - Salaries 1,03,676 100 Personnel Services - Employee Benefits 1,03,676 <td< td=""><td></td><td>\$6,394,563</td></td<>		\$6,394,563
200 Personnel Services Employee Benefits 10.437 400 Purchased Property Services 3.680,000 500 Other Purchased Services 3.680,000 70tal Student Activities 3.680,000 200 Personnel Services Purchased Services 3.889,942 200 Personnel Services Purchased Services 72.448 200 Personnel Services - Employee Benefits 50.33 300 Purchased Professional and Technical Services 405,275 500 Obber Purchased Services 9.750 500 Obber Purchased Services 23.880 800 Obber Objects 23.880 800 Obber Objects 25.00 800 Obber Services - Central 56.00 200 Personnel Services - Central 56.00 200 Obber Support Services 56.00 500 Obber Purchased Services 56.00 500 Obber Purchased Services 56.00 500 Obber Support Services 56.00 500 Obber Services 56.00 500 Obber Services Selaries <td></td> <td>47.505</td>		47.505
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Total Other Support Services \$56,500 Total Support Services \$24,362,426 3000 Operation of Non-Instructional Services \$24362,426 3200 Student Activities \$200 Personnel Services - Salaries \$200 Personnel Services - Salaries \$200 Personnel Services - Employee Benefits \$430,579 300 Purchased Professional and Technical Services 72,950 \$500 Other Purchased Services \$107,950 600 Supplies 46,000 \$700 Property \$78,200 800 Other Objects 21,143 Total Student Activities \$1,793,498 300 Community Services \$1,793,498 100 Personnel Services - Salaries 62,825	• •	
Total Support Services \$24,362,426 3000 Operation of Non-Instructional Services 3200 Student Activities 100 Personnel Services - Salaries 1,036,676 200 Personnel Services - Employee Benefits 430,579 300 Purchased Professional and Technical Services 72,950 500 Other Purchased Services 107,950 600 Supplies 48,000 700 Property 78,200 800 Other Objects \$1,793,498 Total Student Activities \$1,793,498 300 Community Services 62,825 100 Personnel Services - Salaries 62,825		
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3200 Student Activities 100 Personnel Services - Salaries 1,036,676 200 Personnel Services - Employee Benefits 430,579 300 Purchased Professional and Technical Services 72,950 500 Other Purchased Services 107,950 600 Supplies 46,000 700 Property 78,200 800 Other Objects 21,143 Total Student Activities 3300 Community Services 51,793,498 100 Personnel Services - Salaries 62,825	Total Support Services	\$24,362,426
100 Personnel Services - Salaries 1,036,676 200 Personnel Services - Employee Benefits 430,579 300 Purchased Professional and Technical Services 72,950 500 Other Purchased Services 107,950 600 Supplies 46,000 700 Property 78,200 800 Other Objects 21,143 Total Student Activities 3300 Community Services 100 Personnel Services - Salaries 62,825	3000 Operation of Non-Instructional Services	
200 Personnel Services - Employee Benefits 430,579 300 Purchased Professional and Technical Services 72,950 500 Other Purchased Services 107,950 600 Supplies 46,000 700 Property 78,200 800 Other Objects 21,143 Total Student Activities 3300 Community Services 100 Personnel Services - Salaries 62,825		
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100 Personnel Services - Salaries 62,825		¥.,,:00,100
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Estimated Expenditures and Other Financing Uses: D)etail
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<u>Amount</u>

2023-2024 Final General Fund Budget

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5000 Other Expenditures and Financing Uses

5200 Interfund Transfers - Out

900 Other Uses of Funds 6,839,636

Total Interfund Transfers - Out \$6,839,636

5900 Budgetary Reserve

Description

800 Other Objects 500,000

Total Budgetary Reserve \$500,000

Total Other Expenditures and Financing Uses \$7,339,636

TOTAL EXPENDITURES \$80,454,666

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Cash and Short-Term Investments	06/30/2023 Estimate	06/30/2024 Projection
General Fund	13,750,000	13,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	8,000,000	7,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	25,000,000	8,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	340,000	330,000
Other Agency Fund	40,000	40,000
Permanent Fund		
Total Cash and Short-Term Investments	\$48,630,000	\$29,870,000

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

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

Schedule Of Cash And Investments (CAIN)

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$48,630,000 \$29,870,000

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2023-2024 Final General Fund Budget

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Long-Term Indebtedness	06/30/2023 Estimate	06/30/2024 Projection
General Fund		
0510 Bonds Payable	92,103,000	88,360,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	396,432	186,167
0540 Accumulated Compensated Absences	560,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	10,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$103,059,432	\$99,596,167

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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06/30/2024 Projection

06/30/2023 Estimate

Long-Term Indebtedness

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 \$103,059,432 \$99,596,167

Schedule Of Indebtedness (DEBT)

2023-2024 Final General Fund Budget

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Short-Term Payables	06/30/2023 Estimate	06/30/2024 Projection
General Fund	11,500,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,000,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
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 Short-Term Payables	\$12,580,000	\$12,080,000
TOTAL INDEBTEDNESS	\$115,639,432	\$111,676,167

2023-2024 Final General Fund Budget

Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	142,187
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,737,507
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,737,507
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,379,694