

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsville Area SD	COUNTY : Schuylkill	AUN : 129546103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes
No

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

Total Budgeted Expenditures	\$48814422
Ending Unassigned Fund Balance	\$3744563
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.67%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 5-25-23
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/24/2023
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$359,703.00 Function 2500, Object 200: \$415,445.00	Workers Compensation costs are accounted for in Function 2500 thus causing the benefits to outweigh the salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserves put in place to cover unexpected maintenance costs, increase operational costs due to volatility of fuel costs for transportation and heating, utility costs, charter and cyber school costs and health insurance costs.
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.	Budgetary Reserves put in place to cover unexpected maintenance costs, increase operational costs due to volatility of fuel costs for transportation and heating, utility costs, charter and cyber school costs and health insurance costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserves put in place to cover unexpected maintenance costs, increase operational costs due to volatility of fuel costs for transportation and heating, utility costs, charter and cyber school costs and health insurance costs.

<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	
0820 Restricted Fund Balance	880,403
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,628,275
0850 Unassigned Fund Balance	3,744,563
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,372,838</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,169,193
7000 Revenue from State Sources	26,309,735
8000 Revenue from Federal Sources	5,335,494
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,814,422</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$59,187,260</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,011,045
6113 Public Utility Realty Taxes	15,660
6114 Payments in Lieu of Current Taxes - State / Local	32,500
6120 Current Per Capita Taxes, Section 679	37,000
6140 Current Act 511 Taxes - Flat Rate Assessments	87,000
6150 Current Act 511 Taxes - Proportional Assessments	2,723,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	566,700
6500 Earnings on Investments	80,000
6700 Revenues from LEA Activities	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	466,788
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	1,800,000
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	99,500
REVENUE FROM LOCAL SOURCES	\$17,169,193
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,793,102
7112 Basic Education Funding-Social Security	725,028
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,353,275
7311 Pupil Transportation Subsidy	421,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	887,801
7360 Safe Schools	62,000
7505 Ready to Learn Block Grant	488,569
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000
7820 State Share of Retirement Contributions	3,432,960
REVENUE FROM STATE SOURCES	\$26,309,735
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,036,048
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	130,091
8517 Title IV - 21st Century Schools	62,430

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,796,925
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$5,335,494
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	48,814,422

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,011,045
Amount of Tax Relief for Homestead Exclusions	<u>\$887,801</u>
Total Approx. Tax Revenue:	\$11,898,846
Approx. Tax Levy for Tax Rate Calculation:	\$13,122,295

Schuykill

Total

2022-23 Data

a. Assessed Value	\$293,597,770	\$293,597,770
b. Real Estate Mills	44.4025	

I. 2023-24 Data

c. 2021 STEB Market Value	\$674,245,928	\$674,245,928
d. Assessed Value	\$295,530,550	\$295,530,550
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy (a * b)	\$13,036,475	\$13,036,475
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2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy (f Total * g)	\$13,036,475	\$13,036,475
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	44.4025	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,122,295	\$13,122,295

I. 2023-24 Real Estate Tax Rate **44.4025**
(k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,122,295	\$13,122,295
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$12,234,494
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,011,045

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,011,045	
Amount of Tax Relief for Homestead Exclusions	<u>\$887,801</u>	
Total Approx. Tax Revenue:	\$11,898,846	
Approx. Tax Levy for Tax Rate Calculation:	\$13,122,295	

Schuylkill

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	47.0666	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$13,909,618	\$13,909,618
IV. s. Millage Rate within Index? (if $l > p$ Then No)	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,725.00	
Number of Homestead/Farmstead Properties	4232	4232
Median Assessed Value of Homestead Properties		\$27,226

Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,011,045
 Amount of Tax Relief for Homestead Exclusions \$887,801
 Total Approx. Tax Revenue: \$11,898,846
 Approx. Tax Levy for Tax Rate Calculation: \$13,122,295

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$887,801	Lowering RE Tax Rate	\$0	\$887,801
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$887,801

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
Schuylkill	295,530,550	44.4025	13,122,295			90.00000%	
Totals:	295,530,550		13,122,295	887,801 =	12,234,494 X	90.00000% =	11,011,045

	Rate			Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			37,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>				
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	32,000	32,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	55,000	55,000
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			87,000	87,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,643,000	1,643,000
6152 Current Act 511 Occupation Taxes	339.4493	12.4268	440,000	440,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	290,000	290,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.0000	4.5000	350,000	350,000
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			2,723,000	2,723,000
Total Act 511, Current Taxes				2,810,000
	Act 511 Tax Limit -->	674,245,928 X	12	8,090,951
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Schuylkill	44.4025	44.4025	0.00%	Yes	6.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	6.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6152	Current Act 511 Occupation Taxes	339.4493	339.4493	0.00%	Yes	6.0%	12.4268	12.4268	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.0%				
6154	Current Act 511 Amusement Taxes					6.0%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	6.0%	4.5000	4.5000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					6.0%				
6157	Current Act 511 Mercantile Taxes					6.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					6.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,440,378
1200 Special Programs - Elementary / Secondary	8,450,091
1300 Vocational Education	1,088,388
1400 Other Instructional Programs - Elementary / Secondary	360,391
Total Instruction	\$27,339,248
2000 Support Services	
2100 Support Services - Students	1,487,702
2200 Support Services - Instructional Staff	923,816
2300 Support Services - Administration	2,127,985
2400 Support Services - Pupil Health	388,051
2500 Support Services - Business	898,498
2600 Operation and Maintenance of Plant Services	4,056,415
2700 Student Transportation Services	955,258
2800 Support Services - Central	1,479,349
Total Support Services	\$12,317,074
3000 Operation of Non-Instructional Services	
3200 Student Activities	457,480
Total Operation of Non-Instructional Services	\$457,480
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,193,731
Total Facilities Acquisition, Construction and Improvement Services	\$4,193,731
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,678,298
5200 Interfund Transfers - Out	750,000
5900 Budgetary Reserve	1,078,591
Total Other Expenditures and Financing Uses	\$4,506,889
Total Estimated Expenditures and Other Financing Uses	\$48,814,422

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,241,218
200 Personnel Services - Employee Benefits	6,378,180
300 Purchased Professional and Technical Services	1,006,000
400 Purchased Property Services	800
500 Other Purchased Services	1,200,700
600 Supplies	610,665
700 Property	2,050
800 Other Objects	765
Total Regular Programs - Elementary / Secondary	\$17,440,378
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,274,913
200 Personnel Services - Employee Benefits	2,278,055
300 Purchased Professional and Technical Services	1,292,000
500 Other Purchased Services	1,570,200
600 Supplies	34,598
800 Other Objects	325
Total Special Programs - Elementary / Secondary	\$8,450,091
1300 Vocational Education	
100 Personnel Services - Salaries	155,958
200 Personnel Services - Employee Benefits	119,676
500 Other Purchased Services	803,223
600 Supplies	9,531
Total Vocational Education	\$1,088,388
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	153,110
200 Personnel Services - Employee Benefits	132,281
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	\$360,391
Total Instruction	\$27,339,248
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	773,929
200 Personnel Services - Employee Benefits	647,809
300 Purchased Professional and Technical Services	45,440
400 Purchased Property Services	6,300
500 Other Purchased Services	1,150
600 Supplies	12,474
800 Other Objects	600
Total Support Services - Students	\$1,487,702
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	487,441
200 Personnel Services - Employee Benefits	281,875

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	6,000
500 Other Purchased Services	8,200
600 Supplies	35,300
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$923,816
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,096,939
200 Personnel Services - Employee Benefits	636,451
300 Purchased Professional and Technical Services	303,000
400 Purchased Property Services	705
500 Other Purchased Services	18,000
600 Supplies	44,285
800 Other Objects	28,605
Total Support Services - Administration	\$2,127,985
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	206,128
200 Personnel Services - Employee Benefits	166,716
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	4,595
500 Other Purchased Services	80
600 Supplies	4,532
Total Support Services - Pupil Health	\$388,051
2500 Support Services - Business	
100 Personnel Services - Salaries	359,703
200 Personnel Services - Employee Benefits	415,445
300 Purchased Professional and Technical Services	46,200
400 Purchased Property Services	48,400
500 Other Purchased Services	20,000
600 Supplies	5,750
800 Other Objects	3,000
Total Support Services - Business	\$898,498
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,442,057
200 Personnel Services - Employee Benefits	1,139,720
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	607,000
500 Other Purchased Services	192,138
600 Supplies	609,600
700 Property	48,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$4,056,415
2700 Student Transportation Services	
100 Personnel Services - Salaries	496,950
200 Personnel Services - Employee Benefits	272,308

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,250
400 Purchased Property Services	14,250
500 Other Purchased Services	47,500
600 Supplies	122,000
Total Student Transportation Services	\$955,258
2800 Support Services - Central	
100 Personnel Services - Salaries	273,494
200 Personnel Services - Employee Benefits	256,955
300 Purchased Professional and Technical Services	36,400
400 Purchased Property Services	568,000
500 Other Purchased Services	103,800
600 Supplies	144,000
700 Property	96,700
Total Support Services - Central	\$1,479,349
Total Support Services	\$12,317,074
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	78,613
200 Personnel Services - Employee Benefits	43,167
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	27,600
500 Other Purchased Services	13,800
600 Supplies	110,300
700 Property	99,100
800 Other Objects	3,900
Total Student Activities	\$457,480
Total Operation of Non-Instructional Services	\$457,480
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,001,464
700 Property	3,192,267
Total Facilities Acquisition, Construction and Improvement Services	\$4,193,731
Total Facilities Acquisition, Construction and Improvement Services	\$4,193,731
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	182,346
900 Other Uses of Funds	2,495,952
Total Debt Service / Other Expenditures and Financing Uses	\$2,678,298
5200 Interfund Transfers - Out	
900 Other Uses of Funds	750,000
Total Interfund Transfers - Out	\$750,000
5900 Budgetary Reserve	
800 Other Objects	1,078,591

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,078,591
Total Other Expenditures and Financing Uses	\$4,506,889
TOTAL EXPENDITURES	\$48,814,422

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	750,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	72,000	72,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	535,000	538,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,357,000	\$3,610,000

Long-Term Investments

	<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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,357,000

\$3,610,000

Long-Term Indebtedness

General Fund

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
0510 Bonds Payable	4,881,360	3,876,360
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	467,542	1,660,042
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	623,228	560,905
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	4,273,207	3,845,886

Total General Fund	\$10,245,337	\$9,943,193
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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

\$10,245,337

\$9,943,193

Short-Term Payables

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 Short-Term Payables

TOTAL INDEBTEDNESS

\$10,245,337

\$9,943,193

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	111,245	
1200 Special Programs - Elementary / Secondary		111,245
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$111,245	\$111,245
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	\$111,245	\$111,245

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	51,802	
200 Personnel Services - Employee Benefits	36,943	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	22,500	
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$111,245	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		51,803
200 Personnel Services - Employee Benefits		36,942
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		22,500
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$111,245
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		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
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		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$111,245	\$111,245
TOTAL EXPENDITURES	\$111,245	\$111,245

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$111,245	\$111,245
TOTAL REVENUES	\$111,245	\$111,245

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	111,245	111,245
Total Revenue from Local Sources	\$111,245	\$111,245
TOTAL REVENUES	\$111,245	\$111,245

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	880,403
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,628,275
0850 Unassigned Fund Balance	3,744,563
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,372,838
5900 Budgetary Reserve	1,078,591
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,331,832