

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

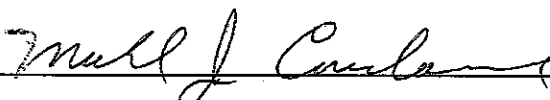
24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 4-19-2023
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	880,403
1830 Committed Fund Balance	
1840 Assigned Fund Balance	6,628,275
1850 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	17,183,654
7000 Revenue from State Sources	26,016,443
8000 Revenue from Federal Sources	5,335,494
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$48,535,591</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,908,429</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,011,766
6113 Public Utility Realty Taxes	15,650
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	113,750
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	\$17,183,654
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	2,060,784
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	887,000
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	\$26,016,443
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,036,048
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,091
8517 NCLB, 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	48,535,591

AUN: 129546103 Pottsville Area SD

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

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Act 1 Index (current): 6.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,011,766
Amount of Tax Relief for Homestead Exclusions	<u>\$887,000</u>
Total Approx. Tax Revenue:	\$11,898,766
Approx. Tax Levy for Tax Rate Calculation:	\$13,122,296

Schuylkill

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%
II. 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)	\$13,122,296	\$13,122,296
I. 2023-24 Real Estate Tax Rate (k / d * 1000)	44.4025	

III. m. Tax Levy Generated by Mills (I / 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)		\$12,235,295
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,011,766

AUN: 129546103 Pottsville Area SD

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

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Act 1 Index (current): 6.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,011,766	
Amount of Tax Relief for Homestead Exclusions	<u>\$887,000</u>	
Total Approx. Tax Revenue:	\$11,898,766	
Approx. Tax Levy for Tax Rate Calculation:	\$13,122,296	
	Schuylkill	Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	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	\$209.60	
Number of Homestead/Farmstead Properties	4232	4232
Median Assessed Value of Homestead Properties		\$27,226

AUN: 129546103 Pottsville Area SD

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

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Act 1 Index (current): 6.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,011,766
Amount of Tax Relief for Homestead Exclusions	<u>\$887,000</u>
Total Approx. Tax Revenue:	\$11,898,766
Approx. Tax Levy for Tax Rate Calculation:	\$13,122,296
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$887,000	Lowering RE Tax Rate	\$0	\$887,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$887,000

CODE

3111 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
chuykill	295,530,550	44.4025	13,122,295			90.000000%	
Totals:	295,530,550		13,122,295	887,000	12,235,295	90.000000%	11,011,766

	Rate		Tax Levy	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>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$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>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	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	17,208,423
1200 Special Programs - Elementary / Secondary	8,577,646
1300 Vocational Education	1,088,388
1400 Other Instructional Programs - Elementary / Secondary	326,564
Total Instruction	\$27,201,021
1000 Support Services	
2100 Support Services - Students	1,487,894
2200 Support Services - Instructional Staff	929,217
2300 Support Services - Administration	2,127,985
2400 Support Services - Pupil Health	388,051
2500 Support Services - Business	806,428
2600 Operation and Maintenance of Plant Services	3,156,238
2700 Student Transportation Services	952,381
2800 Support Services - Central	1,456,823
Total Support Services	\$11,305,017
1000 Operation of Non-Instructional Services	
3200 Student Activities	457,480
Total Operation of Non-Instructional Services	\$457,480
1000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,470,387
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387
1000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,678,298
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	1,423,398
Total Other Expenditures and Financing Uses	\$5,101,696
Total Estimated Expenditures and Other Financing Uses	\$48,535,601

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,104,118
200 Personnel Services - Employee Benefits	6,283,325
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	\$17,208,423
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,274,913
200 Personnel Services - Employee Benefits	2,405,610
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	\$8,577,646
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	119,284
200 Personnel Services - Employee Benefits	132,280
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	\$326,564
Total Instruction	\$27,201,021
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	773,929
200 Personnel Services - Employee Benefits	648,001
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	\$1,487,894
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	514,441
200 Personnel Services - Employee Benefits	260,276

<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	\$929,217
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	323,375
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	\$806,428
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	725,237
200 Personnel Services - Employee Benefits	916,867
300 Purchased Professional and Technical Services	16,400
400 Purchased Property Services	607,000
500 Other Purchased Services	231,634
600 Supplies	609,600
700 Property	48,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,156,238
2700 Student Transportation Services	
100 Personnel Services - Salaries	496,095
200 Personnel Services - Employee Benefits	270,286

<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	\$952,381
2800 Support Services - Central	
100 Personnel Services - Salaries	273,494
200 Personnel Services - Employee Benefits	234,429
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	\$1,456,823
Total Support Services	\$11,305,017
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	1,278,120
700 Property	3,192,267
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387
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	1,000,000
Total Interfund Transfers - Out	\$1,000,000
5900 Budgetary Reserve	
800 Other Objects	1,423,398

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$1,423,398
Total Other Expenditures and Financing Uses	\$5,101,696
TOTAL EXPENDITURES	\$48,535,601

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

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	4,881,360	3,876,360
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations	467,542	1,660,042
0540 Accumulated Compensated Absences	623,228	560,905
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,273,207	3,845,886
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,245,337	\$9,943,193

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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 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 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 Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

0530 Lease Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total 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
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Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	17,208,423	
1200 Special Programs - Elementary / Secondary		8,577,646
1300 Vocational Education	1,088,388	
1400 Other Instructional Programs - Elementary / Secondary	239,466	84,137
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$18,536,277	\$8,661,783
2000 Support Services		
2100 Support Services - Students	1,114,949	372,945
2200 Support Services - Instructional Staff	340,331	588,886
2300 Support Services - Administration	2,127,985	
2400 Support Services - Pupil Health	287,158	100,893
2500 Support Services - Business	806,428	
2600 Operation and Maintenance of Plant Services	2,598,151	912,337
2700 Student Transportation Services	704,762	247,619
2800 Support Services - Central	1,456,823	
2900 Other Support Services		
Total Support Services	\$9,436,587	\$2,222,680
3000 Operation of Non-Instructional Services		
3200 Student Activities	457,480	
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services	\$457,480	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	4,470,387	
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387	
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses	2,678,298	
5200 Interfund Transfers - Out	1,000,000	
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve	1,069,148	
Total Other Expenditures and Financing Uses	\$4,747,446	
Total Estimated Expenditures and Other Financing Uses	\$37,648,177	\$10,884,463

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	8,104,118	
200 Personnel Services - Employee Benefits	6,283,325	
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	\$17,208,423	
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		3,274,913
200 Personnel Services - Employee Benefits		2,405,610
300 Purchased Professional and Technical Services		1,292,000
400 Purchased Property Services		
500 Other Purchased Services		1,570,200
600 Supplies		34,598
700 Property		
800 Other Objects		325
Total Special Programs - Elementary / Secondary		\$8,577,646
1300 Vocational Education		
100 Personnel Services - Salaries	155,958	
200 Personnel Services - Employee Benefits	119,676	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	803,223	
600 Supplies	9,531	
700 Property		
800 Other Objects		
Total Vocational Education	\$1,088,388	
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries	108,279	38,044
200 Personnel Services - Employee Benefits	97,887	34,393
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	33,300	11,700
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	\$239,466	\$84,137
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 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	\$18,536,277	\$8,661,783
2000 Support Services		
2100 Support Services - Students		
100 Personnel Services - Salaries	572,707	201,222
200 Personnel Services - Employee Benefits	479,521	168,480
300 Purchased Professional and Technical Services	45,440	
400 Purchased Property Services	6,300	
500 Other Purchased Services	1,150	
600 Supplies	9,231	3,243
700 Property		
800 Other Objects	600	
Total Support Services - Students	\$1,114,949	\$372,945
2200 Support Services - Instructional Staff		
100 Personnel Services - Salaries	154,995	359,446
200 Personnel Services - Employee Benefits	69,336	190,940

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services	103,000	
400 Purchased Property Services	5,000	1,000
500 Other Purchased Services	5,000	3,200
600 Supplies	2,000	33,300
700 Property		
800 Other Objects	1,000	1,000
Total Support Services - Instructional Staff	\$340,331	\$588,886
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	
700 Property		
800 Other Objects	28,605	
Total Support Services - Administration	\$2,127,985	
2400 Support Services - Pupil Health		
100 Personnel Services - Salaries	152,535	53,593
200 Personnel Services - Employee Benefits	123,370	43,346
300 Purchased Professional and Technical Services	4,440	1,560
400 Purchased Property Services	3,400	1,195
500 Other Purchased Services	59	21
600 Supplies	3,354	1,178
700 Property		
800 Other Objects		
Total Support Services - Pupil Health	\$287,158	\$100,893
2500 Support Services - Business		
100 Personnel Services - Salaries	359,703	
200 Personnel Services - Employee Benefits	323,375	
300 Purchased Professional and Technical Services	46,200	
400 Purchased Property Services	48,400	
500 Other Purchased Services	20,000	
600 Supplies	5,750	
700 Property		
800 Other Objects	3,000	
Total Support Services - Business	\$806,428	
2600 Operation and Maintenance of Plant Services		
100 Personnel Services - Salaries	798,820	280,667
200 Personnel Services - Employee Benefits	678,482	238,385
300 Purchased Professional and Technical Services	12,136	4,264
400 Purchased Property Services	449,180	157,820
500 Other Purchased Services	171,409	60,225
600 Supplies	451,104	158,496
700 Property	35,520	12,480
800 Other Objects	1,500	

Description	Nonspecial Education	Special Education
Total Operation and Maintenance of Plant Services	\$2,598,151	\$912,337
2700 Student Transportation Services		
100 Personnel Services - Salaries	367,110	128,985
200 Personnel Services - Employee Benefits	200,012	70,274
300 Purchased Professional and Technical Services	1,665	585
400 Purchased Property Services	10,545	3,705
500 Other Purchased Services	35,150	12,350
600 Supplies	90,280	31,720
700 Property		
800 Other Objects		
Total Student Transportation Services	\$704,762	\$247,619
2800 Support Services - Central		
100 Personnel Services - Salaries	273,494	
200 Personnel Services - Employee Benefits	234,429	
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	
800 Other Objects		
Total Support Services - Central	\$1,456,823	
2900 Other Support Services		
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 Support Services		
Total Support Services	\$9,436,587	\$2,222,680
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	
3300 Community Services		
100 Personnel Services - Salaries		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
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 Community Services		
3400 Scholarships and Awards		
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 Scholarships and Awards		
Total Operation of Non-Instructional Services	\$457,480	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	1,278,120	
600 Supplies		
700 Property		
Total Facilities Acquisition, Construction and Improvement Services	3,192,267	
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387	
Total Facilities Acquisition, Construction and Improvement Services	\$4,470,387	
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		1,000,000
Total Interfund Transfers - Out		\$1,000,000
5300 Transfers Out to Component Units/Primary Governments		
900 Other Uses of Funds		
Total Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
900 Other Uses of Funds		
Total Special and Extraordinary Items		
5900 Budgetary Reserve		
800 Other Objects	1,069,148	
Total Budgetary Reserve	\$1,069,148	
Total Other Expenditures and Financing Uses	\$4,747,446	
TOTAL EXPENDITURES	\$37,648,177	\$10,884,463

	<u>Nonspecial Education</u>	<u>Special Education</u>
000 Revenue from Local Sources		
Total Revenue from Local Sources	\$12,936,147	\$4,247,517
000 Revenue from State Sources		
Total Revenue from State Sources	\$23,833,199	\$2,183,244
000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$1,228,569	\$310,000
TOTAL REVENUES	\$37,997,915	\$6,740,761

	<u>Nonspecial Education</u>	<u>Special Education</u>
0000 Revenue from Local Sources		
6111 Current Real Estate Taxes	8,368,950	2,642,826
6113 Public Utility Realty Taxes	11,581	4,069
6114 Payments in Lieu of Current Taxes - State / Local	24,050	8,450
6120 Current Per Capita Taxes, Section 679	27,380	9,620
6140 Current Act 511 Taxes - Flat Rate Assessments	64,380	22,620
6150 Current Act 511 Taxes - Proportional Assessments	2,015,020	707,980
6400 Delinquencies on Taxes Levied / Assessed by the LEA	419,358	147,342
6500 Earnings on Investments	59,200	20,800
6700 Revenues from LEA Activities	84,175	29,575
6800 Revenues from Intermediary Sources / Pass-Through Funds	345,423	121,365
6910 Rentals	7,400	2,600
6920 Contributions and Donations from Private Sources	44,400	15,600
6940 Tuition from Patrons	1,332,000	468,000
6960 Services Provided Other Local Governmental Units / LEAs	59,200	20,800
6990 Refunds and Other Miscellaneous Revenue	73,630	25,870
Total Revenue from Local Sources	\$12,936,147	\$4,247,517
0000 Revenue from State Sources		
7111 Basic Education Funding-Formula	16,793,102	0
7112 Basic Education Funding-Social Security	725,028	0
7160 Tuition for Orphans Subsidy	40,000	0
7271 Special Education funds for School-Aged Pupils	0	2,060,784
7311 Pupil Transportation Subsidy	311,540	109,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000	0
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,000	13,000
7340 State Property Tax Reduction Allocation	887,000	0
7360 Safe Schools	62,000	0
7505 Ready to Learn Block Grant	488,569	0
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000	0
7820 State Share of Retirement Contributions	3,432,960	0
Total Revenue from State Sources	\$23,833,199	\$2,183,244
0000 Revenue from Federal Sources		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,036,048	0
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	130,091	0
8517 NCLB, Title IV - 21st Century Schools	62,430	0
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	0	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	0	10,000
Total Revenue from Federal Sources	\$1,228,569	\$310,000
TOTAL REVENUES	\$37,997,915	\$6,740,761

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	3,744,553
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,372,828

5900 Budgetary Reserve	1,423,398
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,676,629
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