

"PROPOSED FINAL"

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David J Marsiglio

(570)784-5000

Extn :

Contact Person

Telephone

Extension

dmarsiglio@bloomsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
--	-----------------------------	---------------------------

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	\$32683812
Ending Unassigned Fund Balance	\$1999679
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.11%

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
-----------------------------	------

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 : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
---	-----------------------------	----------------------------------

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 5/17/23
---	---------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$209,106.00 Function 2400, Object 200: \$216,510.00	2200 function includes tuition reimbursement that inflates benefits. Benefit amount is correct.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is maintained for unforeseen expenditures.
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.	The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of Directors have approved the following committed funds for PSERS retirement \$1,800,000, compensated absences \$500,000, OPEB liabilities \$500,000.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

2,800,000

0840 Assigned Fund Balance

2,010,703

0850 Unassigned Fund Balance

1,159,297

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$5,970,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

17,730,945

7000 Revenue from State Sources

11,847,762

8000 Revenue from Federal Sources

1,929,784

9000 Other Financing Sources

5,000

Total Estimated Revenues And Other Financing Sources

\$31,513,491

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

\$37,483,491

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,369,532
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	325,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	269,413
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$17,730,945
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,635,984
7112 Basic Education Funding-Social Security	430,789
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,088,422
7311 Pupil Transportation Subsidy	494,975
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,025
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	118,080
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	617,153
7360 Safe Schools	187,789
7505 Ready to Learn Block Grant	234,078
7820 State Share of Retirement Contributions	1,981,967
REVENUE FROM STATE SOURCES	\$11,847,762
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	443,633
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	58,533
8517 Title IV - 21st Century Schools	33,615
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,279,203

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	65,810
8752 ARP ESSER Summer Programs	23,878
8753 ARP ESSER Afterschool Programs	15,112
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,929,784
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,513,491

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,369,532

Amount of Tax Relief for Homestead Exclusions

\$617,153

Total Approx. Tax Revenue:

\$12,986,685

Approx. Tax Levy for Tax Rate Calculation:

\$13,776,230

Columbia

Total

2022-23 Data

a. Assessed Value	\$265,408,377	\$265,408,377
b. Real Estate Mills	49.2800	

I. 2023-24 Data

c. 2021 STEB Market Value	\$1,055,372,575	\$1,055,372,575
d. Assessed Value	\$266,053,102	\$266,053,102
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$13,079,325	\$13,079,325
(a * b)		

2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$13,079,325	\$13,079,325
(f Total * g)		
i. Base Mills Subject to Index	49.2800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$13,776,230	\$13,776,230
(Approx. Tax Levy * g)		

I. 2023-24 Real Estate Tax Rate**51.7800**

(k / d * 1000)

III.

m. Tax Levy Generated by Mills	\$13,776,230	\$13,776,230
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,159,077
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,369,532
(n * Est. Pct. Collection)		

AUN: 116191203 Bloomsburg Area SD

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

Printed 5/11/2023 2:43:24 PM

Page - 2 of 3

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,369,532

Amount of Tax Relief for Homestead Exclusions \$617,153

Total Approx. Tax Revenue: \$12,986,685

Approx. Tax Levy for Tax Rate Calculation: \$13,776,230

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	51.8425	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,792,858	\$13,792,858
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,397.00	
Number of Homestead/Farmstead Properties	2712	2712
Median Assessed Value of Homestead Properties		\$33,904

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,369,532
Amount of Tax Relief for Homestead Exclusions	<u>\$617,153</u>
Total Approx. Tax Revenue:	\$12,986,685
Approx. Tax Levy for Tax Rate Calculation:	\$13,776,230

Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$617,153	Lowering RE Tax Rate	\$0	\$617,153
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$617,153

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Columbia	266,053,102	51.7800	13,776,230			94.00000%	
Totals:	266,053,102		13,776,230	-	617,153 =	13,159,077 X	94.00000% = 12,369,532

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	50,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			50,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.060%	0.000%	3,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	325,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,825,000
Total Act 511, Current Taxes			3,875,000
Act 511 Tax Limit →	1,055,372,575 X	12	12,664,471
	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> Columbia	49.2800	51.7800	5.08%	Yes	5.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

2023-2024 Final General Fund Budget

LEA : 116191203 Bloomsburg Area SD

Printed 5/11/2023 2:43:29 PM

Estimated Expenditures and Other Financing Uses: Budget Summary

Page - 1 of 1

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,416,625
1200 Special Programs - Elementary / Secondary	3,660,123
1300 Vocational Education	3,742,857
1400 Other Instructional Programs - Elementary / Secondary	69,600
1500 Nonpublic School Programs	8,000
1700 Higher Education Programs for Secondary Students	146,500
Total Instruction	\$20,043,705
2000 Support Services	
2100 Support Services - Students	892,409
2200 Support Services - Instructional Staff	859,581
2300 Support Services - Administration	2,060,146
2400 Support Services - Pupil Health	437,221
2500 Support Services - Business	489,893
2600 Operation and Maintenance of Plant Services	2,587,507
2700 Student Transportation Services	1,234,811
2800 Support Services - Central	1,131,208
Total Support Services	\$9,692,776
3000 Operation of Non-Instructional Services	
3200 Student Activities	609,362
3300 Community Services	7,500
Total Operation of Non-Instructional Services	\$616,862
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	250,000
5200 Interfund Transfers - Out	1,980,469
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,330,469
Total Estimated Expenditures and Other Financing Uses	\$32,683,812

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,751,125
200 Personnel Services - Employee Benefits	4,556,026
300 Purchased Professional and Technical Services	60,367
400 Purchased Property Services	39,863
500 Other Purchased Services	441,632
600 Supplies	441,788
700 Property	105,608
800 Other Objects	20,216
Total Regular Programs - Elementary / Secondary	\$12,416,625
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,443,228
200 Personnel Services - Employee Benefits	1,021,716
300 Purchased Professional and Technical Services	346,200
500 Other Purchased Services	773,810
600 Supplies	69,209
800 Other Objects	5,960
Total Special Programs - Elementary / Secondary	\$3,660,123
1300 Vocational Education	
100 Personnel Services - Salaries	290,666
200 Personnel Services - Employee Benefits	180,481
300 Purchased Professional and Technical Services	2,010,703
500 Other Purchased Services	1,240,051
600 Supplies	20,956
Total Vocational Education	\$3,742,857
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	30,200
400 Purchased Property Services	39,200
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$69,600
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	116,000
600 Supplies	30,500
Total Higher Education Programs for Secondary Students	\$146,500
Total Instruction	\$20,043,705
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	519,535
200 Personnel Services - Employee Benefits	337,206

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	17,172
400 Purchased Property Services	510
500 Other Purchased Services	1,989
600 Supplies	15,275
800 Other Objects	722
Total Support Services - Students	\$892,409
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	435,018
200 Personnel Services - Employee Benefits	361,448
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	5,400
600 Supplies	51,215
Total Support Services - Instructional Staff	\$859,581
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,089,831
200 Personnel Services - Employee Benefits	696,886
300 Purchased Professional and Technical Services	119,520
400 Purchased Property Services	14,184
500 Other Purchased Services	65,234
600 Supplies	58,976
800 Other Objects	15,515
Total Support Services - Administration	\$2,060,146
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	209,106
200 Personnel Services - Employee Benefits	216,510
300 Purchased Professional and Technical Services	276
400 Purchased Property Services	439
500 Other Purchased Services	406
600 Supplies	10,484
Total Support Services - Pupil Health	\$437,221
2500 Support Services - Business	
100 Personnel Services - Salaries	267,620
200 Personnel Services - Employee Benefits	169,433
300 Purchased Professional and Technical Services	10,731
500 Other Purchased Services	3,032
600 Supplies	36,110
800 Other Objects	2,967
Total Support Services - Business	\$489,893
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	691,089
200 Personnel Services - Employee Benefits	465,873
300 Purchased Professional and Technical Services	95,500
400 Purchased Property Services	383,920
500 Other Purchased Services	124,900
600 Supplies	810,725

<u>Description</u>	<u>Amount</u>
700 Property	15,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,587,507
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,234,811
Total Student Transportation Services	\$1,234,811
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	223,400
200 Personnel Services - Employee Benefits	164,138
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	20,000
500 Other Purchased Services	80,623
600 Supplies	621,797
700 Property	16,000
Total Support Services - Central	\$1,131,208
Total Support Services	\$9,692,776
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,400
200 Personnel Services - Employee Benefits	93,669
300 Purchased Professional and Technical Services	35,428
400 Purchased Property Services	18,840
500 Other Purchased Services	92,657
600 Supplies	107,945
800 Other Objects	15,423
Total Student Activities	\$609,362
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	1,500
Total Community Services	\$7,500
Total Operation of Non-Instructional Services	\$616,862
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	250,000
Total Debt Service / Other Expenditures and Financing Uses	\$250,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,980,469
Total Interfund Transfers - Out	\$1,980,469
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,330,469
TOTAL EXPENDITURES	\$32,683,812

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	8,900,000	7,700,000
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	976,532	1,256,500
Other Capital Projects Fund	1,348	1,390
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,877,880	\$8,957,890

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,877,880	\$8,957,890

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

0510 Bonds Payable	24,423,257	23,285,340
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,800,000	1,900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,600,000	1,700,000
0599 Other Noncurrent Liabilities		

Total General Fund**\$27,823,257****\$26,885,340****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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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 Indebtedness06/30/2023 Estimate06/30/2024 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****\$27,823,257****\$26,885,340**

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 - § 890, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	1,979,019	1,978,018
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	\$1,979,019	\$1,978,018
TOTAL INDEBTEDNESS	\$29,802,276	\$28,863,358

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	5,600	1,400
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$5,600	\$1,400
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	\$5,600	\$1,400

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	4,000	1,000
200 Personnel Services - Employee Benefits	1,600	400
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$5,600	\$1,400
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
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	\$5,600	\$1,400
TOTAL EXPENDITURES	\$5,600	\$1,400

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	500	200
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,999,679
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,799,679
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,899,679