

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

John Fairchild

(570)522-3206

Extn :

Contact Person

Telephone

Extension

fairchild_j@dragon.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 : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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	\$39643856
Ending Unassigned Fund Balance	\$3168508
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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
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DUE DATE: AUGUST 15, 2023

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Lewisburg Area SD	County : Union	AUN Number : 116604003
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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 4/27/23
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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 will be used for unexpected cost increases, such as maintenance, or additional special education student needs
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.	Unassigned fund balance is used for increases in PSERS, health care, and unbudgeted cyber charter or special education expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is for capital project needs, tax assessment appeals, cyber charter costs, and PSERS / health care increases.

<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	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,573,392
0850 Unassigned Fund Balance	2,874,580
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,447,972</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	28,495,840
7000 Revenue from State Sources	10,778,016
8000 Revenue from Federal Sources	370,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$39,643,856</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,091,828</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,456,211
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	53,000
6150 Current Act 511 Taxes - Proportional Assessments	7,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	501,500
6500 Earnings on Investments	213,129
6700 Revenues from LEA Activities	95,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	300,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	20,000
6980 Revenue from Community Services Activities	190,000
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$28,495,840

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,451,464
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,192,189
7292 Pre-K Counts	156,600
7311 Pupil Transportation Subsidy	567,359
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	157,341
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	666,229
7505 Ready to Learn Block Grant	168,400
7810 State Share of Social Security and Medicare Taxes	617,774
7820 State Share of Retirement Contributions	2,745,660

REVENUE FROM STATE SOURCES \$10,778,016

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	55,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

REVENUE FROM FEDERAL SOURCES	\$370,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,643,856

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,456,211
Amount of Tax Relief for Homestead Exclusions	<u>\$666,229</u>
Total Approx. Tax Revenue:	\$20,122,440
Approx. Tax Levy for Tax Rate Calculation:	\$20,996,648

Union

Total

2022-23 Data		
a. Assessed Value	\$1,076,675,540	\$1,076,675,540
b. Real Estate Mills	18.7300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,286,654,517	\$1,286,654,517
d. Assessed Value	\$1,082,859,600	\$1,082,859,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$20,166,133	\$20,166,133
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$20,166,133	\$20,166,133
(f Total * g)		
i. Base Mills Subject to Index	18.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$20,996,648	\$20,996,648
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.3900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,996,648	\$20,996,648
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,330,419
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,456,211
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$19,456,211	
Amount of Tax Relief for Homestead Exclusions	<u>\$666,229</u>	
Total Approx. Tax Revenue:	\$20,122,440	
Approx. Tax Levy for Tax Rate Calculation:	\$20,996,648	

Union

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6103	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,235,202	\$21,235,202
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	\$16,116.00	
Number of Homestead/Farmstead Properties	2132	2132
Median Assessed Value of Homestead Properties		\$140,100

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,456,211
Amount of Tax Relief for Homestead Exclusions	<u>\$666,229</u>
Total Approx. Tax Revenue:	\$20,122,440
Approx. Tax Levy for Tax Rate Calculation:	\$20,996,648

Union	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$666,229	Lowering RE Tax Rate	\$0	\$666,229
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$666,229

CODE

6111 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>
Union	1,082,859,600	19.3900	20,996,648			95.70000%	
Totals:	1,082,859,600		20,996,648	666,229 =	20,330,419 X	95.70000% =	19,456,211

	<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	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.500%	0.000%	7,000,000	7,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 7,400,000 7,400,000

Total Act 511, Current Taxes 7,400,000

Act 511 Tax Limit -->	1,286,654,517 X	12	15,439,854
	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> Union	18.7300	19.3900	3.53%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,733,437
1200 Special Programs - Elementary / Secondary	4,396,204
1300 Vocational Education	1,608,950
1400 Other Instructional Programs - Elementary / Secondary	534,138
1800 Pre-Kindergarten	164,457
Total Instruction	\$23,437,186
2000 Support Services	
2100 Support Services - Students	1,891,342
2200 Support Services - Instructional Staff	2,385,118
2300 Support Services - Administration	1,906,836
2400 Support Services - Pupil Health	389,158
2500 Support Services - Business	407,307
2600 Operation and Maintenance of Plant Services	2,916,479
2700 Student Transportation Services	1,454,789
Total Support Services	\$11,351,029
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,153,726
3300 Community Services	178,810
Total Operation of Non-Instructional Services	\$1,332,536
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,821,290
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	651,815
Total Other Expenditures and Financing Uses	\$3,523,105
Total Estimated Expenditures and Other Financing Uses	\$39,643,856

2023-2024 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,803,870
200 Personnel Services - Employee Benefits	6,347,700
300 Purchased Professional and Technical Services	20,010
400 Purchased Property Services	13,030
500 Other Purchased Services	1,202,420
600 Supplies	288,135
700 Property	44,682
800 Other Objects	13,590
Total Regular Programs - Elementary / Secondary	\$16,733,437
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,830,436
200 Personnel Services - Employee Benefits	1,814,285
300 Purchased Professional and Technical Services	732,168
500 Other Purchased Services	11,250
600 Supplies	7,315
700 Property	750
Total Special Programs - Elementary / Secondary	\$4,396,204
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	426,614
200 Personnel Services - Employee Benefits	294,821
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,170
500 Other Purchased Services	856,325
600 Supplies	16,820
700 Property	12,500
800 Other Objects	200
Total Vocational Education	\$1,608,950
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	310,897
200 Personnel Services - Employee Benefits	209,241
500 Other Purchased Services	11,500
600 Supplies	2,400
700 Property	100
Total Other Instructional Programs - Elementary / Secondary	\$534,138
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	91,783
200 Personnel Services - Employee Benefits	72,124
600 Supplies	550
Total Pre-Kindergarten	\$164,457
Total Instruction	\$23,437,186
2000 Support Services	
2100 <u>Support Services - Students</u>	

2023-2024 Final General Fund Budget

LEA : 116604003 Lewisburg Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,067,870
200 Personnel Services - Employee Benefits	707,322
300 Purchased Professional and Technical Services	66,300
500 Other Purchased Services	14,500
600 Supplies	25,200
700 Property	8,550
800 Other Objects	1,600
Total Support Services - Students	\$1,891,342
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	661,361
200 Personnel Services - Employee Benefits	539,870
300 Purchased Professional and Technical Services	214,600
400 Purchased Property Services	40,000
500 Other Purchased Services	2,500
600 Supplies	431,319
700 Property	492,268
800 Other Objects	3,200
Total Support Services - Instructional Staff	\$2,385,118
2300 Support Services - Administration	
100 Personnel Services - Salaries	980,111
200 Personnel Services - Employee Benefits	778,470
300 Purchased Professional and Technical Services	64,197
400 Purchased Property Services	1,025
500 Other Purchased Services	29,675
600 Supplies	17,058
700 Property	8,050
800 Other Objects	28,250
Total Support Services - Administration	\$1,906,836
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	239,188
200 Personnel Services - Employee Benefits	144,087
400 Purchased Property Services	505
500 Other Purchased Services	249
600 Supplies	4,245
700 Property	500
800 Other Objects	384
Total Support Services - Pupil Health	\$389,158
2500 Support Services - Business	
100 Personnel Services - Salaries	188,327
200 Personnel Services - Employee Benefits	145,080
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	4,400
600 Supplies	8,500
700 Property	5,000
800 Other Objects	6,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$407,307
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	865,826
200 Personnel Services - Employee Benefits	691,653
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	650,500
500 Other Purchased Services	145,000
600 Supplies	357,500
700 Property	50,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,916,479
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	63,000
200 Personnel Services - Employee Benefits	48,991
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,335,798
600 Supplies	1,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,454,789
Total Support Services	\$11,351,029
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	521,660
200 Personnel Services - Employee Benefits	262,951
300 Purchased Professional and Technical Services	158,850
400 Purchased Property Services	10,750
500 Other Purchased Services	50,150
600 Supplies	38,900
700 Property	47,400
800 Other Objects	63,065
Total Student Activities	\$1,153,726
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	100,000
200 Personnel Services - Employee Benefits	63,310
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	6,000
600 Supplies	9,000
Total Community Services	\$178,810
Total Operation of Non-Instructional Services	\$1,332,536
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,200,290
900 Other Uses of Funds	1,621,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,821,290
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	651,815
Total Budgetary Reserve	\$651,815
Total Other Expenditures and Financing Uses	\$3,523,105
TOTAL EXPENDITURES	\$39,643,856

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,396,239	8,300,000
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	5,100,000	4,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	112,000	113,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	372,000	372,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,730,239	\$14,035,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$14,730,239	\$14,035,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total General Fund

Public Purpose (Expendable) Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

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

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	1,621,000	1,679,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$1,621,000	\$1,679,000
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TOTAL INDEBTEDNESS	\$1,621,000	\$1,679,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary	5,000	5,000
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	\$5,000	\$5,000
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$5,000	\$5,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</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 Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	5,000	5,000
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary	\$5,000	\$5,000
1300 <u>Vocational Education</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 Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</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 Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
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	\$5,000	\$5,000
TOTAL EXPENDITURES	\$5,000	\$5,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$5,000	\$5,000
TOTAL REVENUES	\$5,000	\$5,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	5,000	5,000
Total Revenue from Local Sources	\$5,000	\$5,000
TOTAL REVENUES	\$5,000	\$5,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,279,464
0850 Unassigned Fund Balance	3,168,508
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,447,972
5900 Budgetary Reserve	651,815
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,099,787