

2023-2024

DANVILLE AREA SCHOOL DISTRICT

PROPOSED

FINAL BUDGET

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

Michael Sokoloski

(570)271-3268

Extn :1031

Contact Person

Telephone

Extension

msokoloski@danvillesd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Danville Area SD	COUNTY : Montour	AUN : 116471803
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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	\$45549852
Ending Unassigned Fund Balance	\$650849
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.42%

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 : Danville Area SD	County : Montour	AUN Number : 116471803
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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
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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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$282,899.00 Function 2200, Object 200: \$392,122.00	Benefits are higher than salaries due to the Instructional Staff Tuition Reimbursement applied to the account 2271-240
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.	Operating Revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds Assigned for capital improvements and curricular upgrades

<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	4,868,120
0850 Unassigned Fund Balance	550,849
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,418,969</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	25,184,968
7000 Revenue from State Sources	17,433,468
8000 Revenue from Federal Sources	2,237,469
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,855,905</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,274,874</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	14,355,701
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	16,500
6150 Current Act 511 Taxes - Proportional Assessments	8,320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	525,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	1,086,767
6940 Tuition from Patrons	102,500
6970 Services Provided Other Funds	20,000
6990 Refunds and Other Miscellaneous Revenue	106,500

REVENUE FROM LOCAL SOURCES \$25,184,968

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,615,454
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	35,000
7271 Special Education funds for School-Aged Pupils	1,650,000
7292 Pre-K Counts	360,000
7311 Pupil Transportation Subsidy	1,440,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	352,297
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	697,382
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	279,308
7810 State Share of Social Security and Medicare Taxes	704,301
7820 State Share of Retirement Contributions	3,130,226

REVENUE FROM STATE SOURCES \$17,433,468

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,160,976
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	460,000

Amount

REVENUE FROM FEDERAL SOURCES

8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	431,493
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

REVENUE FROM FEDERAL SOURCES **\$2,237,469**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **44,855,905**

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,355,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$697,382</u>		
Total Approx. Tax Revenue:	\$15,053,182		
Approx. Tax Levy for Tax Rate Calculation:	\$15,787,799		

	Montour	Northumberland	Total
2022-23 Data			
a. Assessed Value	\$990,966,247	\$224,884,293	\$1,215,850,540
b. Real Estate Mills	13.0261	13.0261	13.0261
I. 2023-24 Data			
c. 2021 STEB Market Value	\$1,316,299,250	\$299,707,044	\$1,616,006,294
d. Assessed Value	\$987,224,438	\$224,780,283	\$1,212,004,721
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$12,908,425	\$2,929,365	\$15,837,790
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	81.45384%	18.54616%	100.00000%
II.			
h. Rebalanced 2022-23 Tax Levy			\$15,837,790
(f Total * g)			
i. Base Mills Subject to Index	13.0261	13.0261	13.0261
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
k. Tax Levy Needed			\$15,787,799
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	13.0261	13.0261	13.0261
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$12,859,684	\$2,928,010	\$15,787,694
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$15,090,312
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$14,355,701
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,355,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$697,382</u>		
Total Approx. Tax Revenue:	\$15,053,182		
Approx. Tax Levy for Tax Rate Calculation:	\$15,787,799		

	Montour	Northumberland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	13.5602	13.5602	13.5602
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,386,961	\$3,048,066	\$16,435,027
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$11,284.00	\$11,284.00	
Number of Homestead/Farmstead Properties	3856	982	4838
Median Assessed Value of Homestead Properties			\$107,907

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,355,800		
Amount of Tax Relief for Homestead Exclusions	<u>\$697,382</u>		
Total Approx. Tax Revenue:	\$15,053,182		
Approx. Tax Levy for Tax Rate Calculation:	\$15,787,799		

	Montour	Northumberland		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$697,382	Lowering RE Tax Rate	\$0	\$697,382
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$697,382

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>
Montour	987,224,438	13.0261	12,859,684			95.13190%	
Northumberland	224,780,283	13.0261	2,928,010			95.13190%	
Totals:	1,212,004,721		15,787,694	- 697,382	= 15,090,312	X 95.13190%	= 14,355,701

	<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
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	1.150%	0.000%	7,920,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
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			8,320,000
Total Act 511, Current Taxes			8,320,000
Act 511 Tax Limit -->		1,616,006,294 X	12
		Market Value	Mills
			19,392,076
			(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>									
	Montour	13.0261	13.0261	0.00%	Yes	4.1%				
	Northumberland	13.0261	13.0261	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,444,081
1200 Special Programs - Elementary / Secondary	5,684,257
1300 Vocational Education	2,413,136
1400 Other Instructional Programs - Elementary / Secondary	1,527,976
Total Instruction	\$28,069,450
2000 Support Services	
2100 Support Services - Students	1,911,673
2200 Support Services - Instructional Staff	715,321
2300 Support Services - Administration	2,736,800
2400 Support Services - Pupil Health	509,376
2500 Support Services - Business	719,243
2600 Operation and Maintenance of Plant Services	3,444,539
2700 Student Transportation Services	2,470,650
2800 Support Services - Central	925,305
Total Support Services	\$13,432,907
3000 Operation of Non-Instructional Services	
3200 Student Activities	993,009
Total Operation of Non-Instructional Services	\$993,009
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,054,486
Total Other Expenditures and Financing Uses	\$3,054,486
Total Estimated Expenditures and Other Financing Uses	\$45,549,852

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,017,423
200 Personnel Services - Employee Benefits	6,758,993
300 Purchased Professional and Technical Services	58,000
400 Purchased Property Services	79,400
500 Other Purchased Services	565,225
600 Supplies	563,650
700 Property	397,300
800 Other Objects	4,090
Total Regular Programs - Elementary / Secondary	\$18,444,081
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,682,526
200 Personnel Services - Employee Benefits	1,888,396
300 Purchased Professional and Technical Services	342,200
500 Other Purchased Services	760,500
600 Supplies	9,960
800 Other Objects	675
Total Special Programs - Elementary / Secondary	\$5,684,257
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	402,769
200 Personnel Services - Employee Benefits	275,802
400 Purchased Property Services	4,000
500 Other Purchased Services	1,700,861
600 Supplies	27,054
700 Property	1,625
800 Other Objects	1,025
Total Vocational Education	\$2,413,136
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	781,784
200 Personnel Services - Employee Benefits	506,074
300 Purchased Professional and Technical Services	56,682
400 Purchased Property Services	6,500
500 Other Purchased Services	124,769
600 Supplies	43,610
700 Property	2,239
800 Other Objects	6,318
Total Other Instructional Programs - Elementary / Secondary	\$1,527,976
Total Instruction	\$28,069,450
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,129,673
200 Personnel Services - Employee Benefits	756,122
400 Purchased Property Services	200

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,200
600 Supplies	14,611
800 Other Objects	8,867
Total Support Services - Students	\$1,911,673
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	282,899
200 Personnel Services - Employee Benefits	392,122
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	6,000
600 Supplies	9,500
700 Property	2,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$715,321
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,231,497
200 Personnel Services - Employee Benefits	915,263
300 Purchased Professional and Technical Services	200,300
400 Purchased Property Services	3,860
500 Other Purchased Services	185,585
600 Supplies	136,800
700 Property	28,500
800 Other Objects	34,995
Total Support Services - Administration	\$2,736,800
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	291,246
200 Personnel Services - Employee Benefits	197,855
300 Purchased Professional and Technical Services	190
400 Purchased Property Services	100
600 Supplies	19,735
800 Other Objects	250
Total Support Services - Pupil Health	\$509,376
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	381,878
200 Personnel Services - Employee Benefits	240,115
300 Purchased Professional and Technical Services	25,700
400 Purchased Property Services	5,750
500 Other Purchased Services	31,500
600 Supplies	15,800
700 Property	2,000
800 Other Objects	16,500
Total Support Services - Business	\$719,243
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,048,321
200 Personnel Services - Employee Benefits	850,568
300 Purchased Professional and Technical Services	500

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	730,200
600 Supplies	772,700
700 Property	40,000
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	\$3,444,539
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,454,500
600 Supplies	6,650
700 Property	6,000
Total Student Transportation Services	\$2,470,650
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	362,095
200 Personnel Services - Employee Benefits	292,871
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	2,500
500 Other Purchased Services	84,200
600 Supplies	150,839
700 Property	30,000
Total Support Services - Central	\$925,305
Total Support Services	\$13,432,907
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	484,250
200 Personnel Services - Employee Benefits	93,714
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	38,600
500 Other Purchased Services	169,200
600 Supplies	45,350
700 Property	51,000
800 Other Objects	50,895
Total Student Activities	\$993,009
Total Operation of Non-Instructional Services	\$993,009
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,059,486
900 Other Uses of Funds	1,995,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,054,486
Total Other Expenditures and Financing Uses	\$3,054,486
TOTAL EXPENDITURES	\$45,549,852

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	8,000,000	6,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,000,000	2,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,100,000	\$9,150,000

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	\$11,100,000	\$9,150,000
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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 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 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		

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	41,635,000	39,640,000
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	\$41,635,000	\$39,640,000
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TOTAL INDEBTEDNESS	\$41,635,000	\$39,640,000
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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		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	30,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,000	
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	\$30,000	

<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		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
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		30,000
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
		\$30,000
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	\$30,000	
TOTAL EXPENDITURES	\$30,000	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$16,000	\$0
TOTAL REVENUES	\$16,000	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	16,000	0
Total Revenue from Local Sources	\$16,000	\$0
TOTAL REVENUES	\$16,000	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,074,173
0850 Unassigned Fund Balance	650,849
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,725,022

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,725,022
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