

**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 : Smethport Area SD	County : McKean	AUN Number : 109427503
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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 May 8, 2023
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$9,971.60 C x 2%: \$7,959.74</p>	There are 94 properties below the value of the exclusion. An amount must be reallocated to meet the total amount of the exclusion allocation.
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$219,606.00 Function 2200, Object 200: \$226,699.00</p>	When the state account code changed for teacher tuition reimbursement to the 2200's it allowed the 200 benefits (including tuition) to be higher than the 100 salaries. Our teacher tuition expenses exceed the salaries of 2 professionals & 1 support staff.
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 used to cover unanticipated expenses like higher special education expenses, high utility bills, increases in cyber charter education expenses and unanticipated inflationary costs.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund balance is used to provide cash flow during low revenue periods. The district would be forced to borrow money each May if it were not for the fund balance to cover expenses that occur before the June 1st Basic Education Subsidy is received
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is used to offset the increases in PSERS, to make up for loss real estate tax revenue, offset increased benefits costs, and offset debt service due to the lack of PlanCon

<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	40,915	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,859,170	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,488,209	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,347,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,683,589	
7000 Revenue from State Sources	11,191,952	
8000 Revenue from Federal Sources	1,755,436	
9000 Other Financing Sources	55,818	
Total Estimated Revenues And Other Financing Sources		<u>\$17,686,795</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,034,174</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,127,059
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	99,130
6115 Payments in Lieu of Current Taxes - Federal	22,000
6120 Current Per Capita Taxes, Section 679	11,200
6140 Current Act 511 Taxes - Flat Rate Assessments	11,200
6150 Current Act 511 Taxes - Proportional Assessments	540,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	303,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	22,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$4,683,589
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,469,680
7112 Basic Education Funding-Social Security	315,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	834,009
7311 Pupil Transportation Subsidy	403,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,297
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,900
7340 State Property Tax Reduction Allocation	397,987
7505 Ready to Learn Block Grant	185,322
7820 State Share of Retirement Contributions	1,510,000
REVENUE FROM STATE SOURCES	\$11,191,952
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	336,894
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	35,957
8517 Title IV - 21st Century Schools	27,963
8519 Title V - Flexibility and Accountability	21,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	993,436
8749 Other CARES Act Funding	222,586
8751 ARP ESSER Learning Loss	70,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	15,000
8753 ARP ESSER Afterschool Programs	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,100
REVENUE FROM FEDERAL SOURCES	\$1,755,436
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	55,818
OTHER FINANCING SOURCES	\$55,818
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,686,795

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,127,059
Amount of Tax Relief for Homestead Exclusions	<u>\$397,987</u>
Total Approx. Tax Revenue:	\$3,525,046
Approx. Tax Levy for Tax Rate Calculation:	\$3,951,464

Mckean

Total

2022-23 Data

a. Assessed Value	\$200,502,330	\$200,502,330
b. Real Estate Mills	19.6900	

I. 2023-24 Data

c. 2021 STEB Market Value	\$217,500,291	\$217,500,291
d. Assessed Value	\$200,683,820	\$200,683,820
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations

f. 2022-23 Tax Levy	\$3,947,891	\$3,947,891
(a * b)		

2023-24 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$3,947,891	\$3,947,891
(f Total * g)		
i. Base Mills Subject to Index	19.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	87.99999%	87.99999%
k. Tax Levy Needed	\$3,951,464	\$3,951,464
(Approx. Tax Levy * g)		

I. 2023-24 Real Estate Tax Rate 19.6900

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$3,951,464	\$3,951,464
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,553,477
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,127,059
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,127,059

Amount of Tax Relief for Homestead Exclusions

\$397,987

Total Approx. Tax Revenue:

\$3,525,046

Approx. Tax Levy for Tax Rate Calculation:

\$3,951,464

Mckean

Total

Index Maximums

p. Maximum Mills Based On Index

20.8910

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$4,192,486

\$4,192,486

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$13,063.73

V.

Number of Homestead/Farmstead Properties

1586

1586

Median Assessed Value of Homestead Properties

\$43,530

Act 1 Index (current): 6.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,127,059

Amount of Tax Relief for Homestead Exclusions

\$397,987

Total Approx. Tax Revenue:

\$3,525,046

Approx. Tax Levy for Tax Rate Calculation:

\$3,951,464

Mckean

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$397,987

Lowering RE Tax Rate

\$0

\$397,987

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$397,987

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>
Mckean	200,683,820	19.6900	3,951,464			87.99999%	
Totals:	200,683,820		3,951,464	397,987 =	3,553,477 X	87.99999% =	3,127,059

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			11,200
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	16,500	11,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			16,500	11,200
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	500,000	460,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000	80,000
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			580,000	540,000
Total Act 511, Current Taxes				551,200
Act 511 Tax Limit -->		217,500,291 X	12	2,610,003
		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> Mckean	19.6900	19.6900	0.00%	Yes	6.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	6.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	6.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	6.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,459,926
1200 Special Programs - Elementary / Secondary	2,141,095
1300 Vocational Education	354,556
1400 Other Instructional Programs - Elementary / Secondary	41,369
1800 Pre-Kindergarten	383,485
Total Instruction	\$10,380,431
2000 Support Services	
2100 Support Services - Students	635,806
2200 Support Services - Instructional Staff	669,894
2300 Support Services - Administration	1,130,627
2400 Support Services - Pupil Health	266,137
2500 Support Services - Business	342,261
2600 Operation and Maintenance of Plant Services	1,263,138
2700 Student Transportation Services	987,425
2800 Support Services - Central	287,049
2900 Other Support Services	30,000
Total Support Services	\$5,612,337
3000 Operation of Non-Instructional Services	
3200 Student Activities	415,131
3300 Community Services	8,700
Total Operation of Non-Instructional Services	\$423,831
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	136,293
Total Facilities Acquisition, Construction and Improvement Services	\$136,293
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	765,882
5200 Interfund Transfers - Out	68,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$1,133,882
Total Estimated Expenditures and Other Financing Uses	\$17,686,774

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,834,745
200 Personnel Services - Employee Benefits	2,862,911
400 Purchased Property Services	8,500
500 Other Purchased Services	330,180
600 Supplies	400,880
700 Property	21,500
800 Other Objects	1,210
Total Regular Programs - Elementary / Secondary	\$7,459,926
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	841,087
200 Personnel Services - Employee Benefits	825,735
300 Purchased Professional and Technical Services	177,363
500 Other Purchased Services	293,580
600 Supplies	3,330
Total Special Programs - Elementary / Secondary	\$2,141,095
1300 <u>Vocational Education</u>	
500 Other Purchased Services	354,556
Total Vocational Education	\$354,556
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,906
200 Personnel Services - Employee Benefits	10,527
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	2,400
500 Other Purchased Services	900
600 Supplies	1,836
Total Other Instructional Programs - Elementary / Secondary	\$41,369
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	194,424
200 Personnel Services - Employee Benefits	160,417
500 Other Purchased Services	14,084
600 Supplies	14,560
Total Pre-Kindergarten	\$383,485
Total Instruction	\$10,380,431
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	338,410
200 Personnel Services - Employee Benefits	276,472
300 Purchased Professional and Technical Services	11,200
500 Other Purchased Services	614
600 Supplies	8,750
800 Other Objects	360

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$635,806
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	219,606
200 Personnel Services - Employee Benefits	226,699
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	11,400
600 Supplies	85,289
700 Property	116,900
Total Support Services - Instructional Staff	\$669,894
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	573,327
200 Personnel Services - Employee Benefits	468,718
300 Purchased Professional and Technical Services	17,805
400 Purchased Property Services	1,650
500 Other Purchased Services	49,535
600 Supplies	9,920
800 Other Objects	9,672
Total Support Services - Administration	\$1,130,627
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	134,884
200 Personnel Services - Employee Benefits	117,755
300 Purchased Professional and Technical Services	6,700
400 Purchased Property Services	198
600 Supplies	6,600
Total Support Services - Pupil Health	\$266,137
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	161,079
200 Personnel Services - Employee Benefits	137,397
300 Purchased Professional and Technical Services	39,320
400 Purchased Property Services	550
500 Other Purchased Services	900
600 Supplies	2,600
800 Other Objects	415
Total Support Services - Business	\$342,261
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	404,602
200 Personnel Services - Employee Benefits	355,125
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	284,500
500 Other Purchased Services	80,775
600 Supplies	128,436
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,263,138
2700 <u>Student Transportation Services</u>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	987,425
Total Student Transportation Services	\$987,425
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	153,517
200 Personnel Services - Employee Benefits	123,122
500 Other Purchased Services	10,410
Total Support Services - Central	\$287,049
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$5,612,337
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	145,182
200 Personnel Services - Employee Benefits	61,345
300 Purchased Professional and Technical Services	76,200
400 Purchased Property Services	7,000
500 Other Purchased Services	54,150
600 Supplies	31,600
700 Property	26,854
800 Other Objects	12,800
Total Student Activities	\$415,131
3300 <u>Community Services</u>	
600 Supplies	7,800
800 Other Objects	900
Total Community Services	\$8,700
Total Operation of Non-Instructional Services	\$423,831
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	25,000
700 Property	111,293
Total Facilities Acquisition, Construction and Improvement Services	\$136,293
Total Facilities Acquisition, Construction and Improvement Services	\$136,293
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	90,574
900 Other Uses of Funds	675,308
Total Debt Service / Other Expenditures and Financing Uses	\$765,882
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	68,000
Total Interfund Transfers - Out	\$68,000

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$1,133,882
TOTAL EXPENDITURES	\$17,686,774

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	1,850,000	1,950,000
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	32,850	445,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	55,500
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	\$1,907,850	\$2,450,500

Long-Term Investments

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$1,907,850

\$2,450,500

Long-Term Indebtedness

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,743,705	6,008,455
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	127,635	155,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,519,795	2,591,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,391,135	\$8,754,455
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

\$9,391,135

\$8,754,455

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$9,391,135	\$8,754,455

<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	1,250	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction		\$1,250
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		\$1,250

<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	1,000	
200 Personnel Services - Employee Benefits		250
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		\$1,250
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	\$1,250	
TOTAL EXPENDITURES	\$1,250	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$1,250	\$0
TOTAL REVENUES	\$1,250	\$0

6000 Revenue from Local Sources

6940 Tuition from Patrons

Total Revenue from Local Sources

TOTAL REVENUES

Nonspecial Education

Special Education

1,250	0
\$1,250	\$0
\$1,250	\$0

Account Description

Amounts

0810 Nonspendable Fund Balance	40,915
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,859,170
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,488,230
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,347,400

5900 Budgetary Reserve

300,000

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve

\$4,688,315