

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

Barbara Markowitz

(267)893-2077

Extn :

Contact Person

Telephone

Extension

bmarkowitz@cbsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Bucks SD	COUNTY : Bucks	AUN : 122092102
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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	\$384428233
Ending Unassigned Fund Balance	\$17913036
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.65%

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 : Central Bucks SD	County : Bucks	AUN Number : 122092102
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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.	
1780	Tax Data: Amount for 2023-24 State Property Tax Reduction Allocation has been changed. Provide a justification. User entered amount for 7340: \$0.00 Pre-loaded amount for 7340: \$7,480,557.00	Will correct in Final Budget version.
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$0.00 7340 PDE Amount: \$7,480,557.00	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The amount represents approximately 4.65% of the 23/24 budget, which is within the 8% limitation. This amount will cover less than one month's expenses for the school district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents funds for future healthcare and prescription costs and the deferral of future real estate tax 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	231,702	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	19,371,578	
0850 Unassigned Fund Balance	25,762,948	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$45,134,526</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	299,357,171	
7000 Revenue from State Sources	74,504,736	
8000 Revenue from Federal Sources	2,716,414	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$376,578,321</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$421,712,847</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	241,747,739
6112 Interim Real Estate Taxes	1,250,012
6113 Public Utility Realty Taxes	252,000
6150 Current Act 511 Taxes - Proportional Assessments	38,642,935
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	5,759,677
6700 Revenues from LEA Activities	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,464,808
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	635,000
6980 Revenue from Community Services Activities	4,265,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$299,357,171
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	22,834,244
7112 Basic Education Funding-Social Security	6,702,907
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	7,874,522
7311 Pupil Transportation Subsidy	4,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	495,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	453,256
7330 Health Services (Medical, Dental, Nurse, Act 25)	335,000
7505 Ready to Learn Block Grant	1,024,042
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	286,445
7820 State Share of Retirement Contributions	30,414,320
REVENUE FROM STATE SOURCES	\$74,504,736
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	608,466
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	268,572
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	91,305
8517 NCLB, Title IV - 21st Century Schools	61,383
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,642,688

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	44,000
REVENUE FROM FEDERAL SOURCES	\$2,716,414
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	376,578,321

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$241,747,739	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$241,747,739	
Approx. Tax Levy for Tax Rate Calculation:	\$248,012,332	
	Bucks	Total

2022-23 Data		
a. Assessed Value	\$1,897,535,710	\$1,897,535,710
b. Real Estate Mills	127.8400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$16,997,383,053	\$16,997,383,053
d. Assessed Value	\$1,906,760,450	\$1,906,760,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$242,580,965	\$242,580,965
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$242,580,965	\$242,580,965
(f Total * g)		
i. Base Mills Subject to Index	127.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.47408%	97.47408%
k. Tax Levy Needed	\$248,012,332	\$248,012,332
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	130.0700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$248,012,332	\$248,012,332
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$248,012,332
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$241,747,739
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$241,747,739	
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>	
Total Approx. Tax Revenue:	\$241,747,739	
Approx. Tax Levy for Tax Rate Calculation:	\$248,012,332	
	Bucks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	133.0814	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$253,754,350	\$253,754,350
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$38,250

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$241,747,739
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$241,747,739
Approx. Tax Levy for Tax Rate Calculation:	\$248,012,332
	Bucks
	Total

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

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Bucks	1,906,760,450	130.0700	248,012,332				97.47408%		
Totals:	1,906,760,450		248,012,332	-	0	=	248,012,332	X	97.47408% = 241,747,739
				<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>			<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0			0
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						0			0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>			<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	32,642,935			32,642,935
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	6,000,000			6,000,000
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						38,642,935			38,642,935
Total Act 511, Current Taxes									38,642,935
Act 511 Tax Limit -->					16,997,383,053	X	12		203,968,597
					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>									
	Bucks	127.8400	130.0700	1.75%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	171,131,662
1200 Special Programs - Elementary / Secondary	59,135,476
1300 Vocational Education	5,399,081
1400 Other Instructional Programs - Elementary / Secondary	3,537,074
1500 Nonpublic School Programs	35,040
Total Instruction	\$239,238,333
2000 Support Services	
2100 Support Services - Students	16,171,855
2200 Support Services - Instructional Staff	15,039,496
2300 Support Services - Administration	17,959,354
2400 Support Services - Pupil Health	4,147,339
2500 Support Services - Business	2,357,873
2600 Operation and Maintenance of Plant Services	30,020,722
2700 Student Transportation Services	27,391,866
2800 Support Services - Central	5,270,188
2900 Other Support Services	272,282
Total Support Services	\$118,630,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,540,051
3300 Community Services	5,950,624
Total Operation of Non-Instructional Services	\$8,490,675
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,468,250
5200 Interfund Transfers - Out	15,600,000
Total Other Expenditures and Financing Uses	\$18,068,250
Total Estimated Expenditures and Other Financing Uses	\$384,428,233

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	98,807,813
200 Personnel Services - Employee Benefits	64,376,644
300 Purchased Professional and Technical Services	93,600
400 Purchased Property Services	483,729
500 Other Purchased Services	1,702,653
600 Supplies	5,602,940
700 Property	32,000
800 Other Objects	32,283
Total Regular Programs - Elementary / Secondary	\$171,131,662
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,563,641
200 Personnel Services - Employee Benefits	19,261,715
300 Purchased Professional and Technical Services	5,377,631
400 Purchased Property Services	6,000
500 Other Purchased Services	4,495,399
600 Supplies	425,458
800 Other Objects	5,632
Total Special Programs - Elementary / Secondary	\$59,135,476
1300 <u>Vocational Education</u>	
500 Other Purchased Services	5,399,081
Total Vocational Education	\$5,399,081
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,506,272
200 Personnel Services - Employee Benefits	981,387
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	991,515
600 Supplies	2,900
Total Other Instructional Programs - Elementary / Secondary	\$3,537,074
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,672
600 Supplies	4,368
Total Nonpublic School Programs	\$35,040
Total Instruction	\$239,238,333
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	9,548,213
200 Personnel Services - Employee Benefits	6,220,985
300 Purchased Professional and Technical Services	260,842
500 Other Purchased Services	8,400
600 Supplies	131,461
800 Other Objects	1,954

Description	Amount
Total Support Services - Students	\$16,171,855
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	7,955,272
200 Personnel Services - Employee Benefits	5,183,129
300 Purchased Professional and Technical Services	575,118
400 Purchased Property Services	54,750
500 Other Purchased Services	165,418
600 Supplies	1,102,114
800 Other Objects	3,695
Total Support Services - Instructional Staff	\$15,039,496
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	9,116,523
200 Personnel Services - Employee Benefits	5,939,724
300 Purchased Professional and Technical Services	1,864,190
400 Purchased Property Services	27,000
500 Other Purchased Services	557,414
600 Supplies	402,107
800 Other Objects	52,396
Total Support Services - Administration	\$17,959,354
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	2,425,617
200 Personnel Services - Employee Benefits	1,580,372
300 Purchased Professional and Technical Services	57,154
400 Purchased Property Services	450
500 Other Purchased Services	1,159
600 Supplies	78,587
800 Other Objects	4,000
Total Support Services - Pupil Health	\$4,147,339
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,339,568
200 Personnel Services - Employee Benefits	872,774
300 Purchased Professional and Technical Services	87,305
400 Purchased Property Services	2,000
500 Other Purchased Services	30,798
600 Supplies	22,000
800 Other Objects	3,428
Total Support Services - Business	\$2,357,873
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	11,147,270
200 Personnel Services - Employee Benefits	7,262,825
300 Purchased Professional and Technical Services	595,716
400 Purchased Property Services	3,520,583
500 Other Purchased Services	901,858
600 Supplies	6,332,950
700 Property	255,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,520
Total Operation and Maintenance of Plant Services	\$30,020,722
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,710,678
200 Personnel Services - Employee Benefits	4,372,234
300 Purchased Professional and Technical Services	11,800
400 Purchased Property Services	142,000
500 Other Purchased Services	14,249,554
600 Supplies	1,874,800
700 Property	30,000
800 Other Objects	800
Total Student Transportation Services	\$27,391,866
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,473,865
200 Personnel Services - Employee Benefits	960,273
300 Purchased Professional and Technical Services	579,985
400 Purchased Property Services	1,195,393
500 Other Purchased Services	970,547
600 Supplies	76,450
800 Other Objects	13,675
Total Support Services - Central	\$5,270,188
2900 <u>Other Support Services</u>	
500 Other Purchased Services	272,282
Total Other Support Services	\$272,282
Total Support Services	\$118,630,975
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	528,770
200 Personnel Services - Employee Benefits	344,512
300 Purchased Professional and Technical Services	837,694
500 Other Purchased Services	84,000
600 Supplies	709,740
800 Other Objects	35,335
Total Student Activities	\$2,540,051
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,295,105
200 Personnel Services - Employee Benefits	2,146,873
300 Purchased Professional and Technical Services	65,763
400 Purchased Property Services	16,500
500 Other Purchased Services	43,085
600 Supplies	383,298
Total Community Services	\$5,950,624
Total Operation of Non-Instructional Services	\$8,490,675

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	198,250
900 Other Uses of Funds	2,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,468,250
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	15,600,000
Total Interfund Transfers - Out	\$15,600,000
Total Other Expenditures and Financing Uses	\$18,068,250
TOTAL EXPENDITURES	\$384,428,233

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	53,070,366	50,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	20,089,622	16,339,622
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$73,159,988	\$66,339,622

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		

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$73,159,988	\$66,339,622

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	3,965,000	1,695,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	2,159,212	2,250,984
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,124,212	\$3,945,984
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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	\$6,124,212	\$3,945,984

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,124,212	\$3,945,984

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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	90,786	181,600
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$90,786	\$181,600
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	\$90,786	\$181,600

<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		90,786	181,600
600 Supplies			
700 Property			
800 Other Objects			
Total Other Instructional Programs - Elementary / Secondary		\$90,786	\$181,600
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	\$90,786	\$181,600
TOTAL EXPENDITURES	\$90,786	\$181,600

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$211,646	\$423,354
TOTAL REVENUES	\$211,646	\$423,354

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	211,646	423,354
Total Revenue from Local Sources	\$211,646	\$423,354
TOTAL REVENUES	\$211,646	\$423,354

Account Description	Amounts
0810 Nonspendable Fund Balance	231,702
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	19,371,578
0850 Unassigned Fund Balance	17,913,036
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$37,284,614
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,516,316