

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023



President of the Board - Original Signature Required6-13-23

Date

Secretary of the Board - Original Signature Required6-13-23

Date

Chief School Administrator - Original Signature Required6/13/23

Date

Curtis O Richards

Contact Person

(717)367-1521

Extn :10009

Telephone_____
Extension

curt_richards@etownschools.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Elizabethtown Area SD	COUNTY : Lancaster	AUN : 113362403
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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	\$84431777
Ending Unassigned Fund Balance	\$5528490
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.54%

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 6/13/23.
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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 : Elizabethtown Area SD	County : Lancaster	AUN Number : 113362403
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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 5-9-2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Board decision and fiscal planning to allow for unanticipated expenses.
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.	Board decision and fiscal planning to allow for unanticipated expenses.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Board decision to commit \$8,700,000 to future facility needs and the plan is to use \$7,000,000 during 2023.2024. The ending Committed Fund Balance is reduced to \$1,700,000
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Board decision to assign \$700,000 to increase Cyber Charter enrollment and costs.

<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	145,674	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	8,700,000	
0840 Assigned Fund Balance	700,000	
0850 Unassigned Fund Balance	5,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,900,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	52,503,777	
7000 Revenue from State Sources	22,429,490	
8000 Revenue from Federal Sources	2,527,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$77,460,267</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$92,360,267</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	42,404,482
6112 Interim Real Estate Taxes	360,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	1,007,968
6150 Current Act 511 Taxes - Proportional Assessments	5,980,180
6400 Delinquencies on Taxes Levied / Assessed by the LEA	653,450
6500 Earnings on Investments	380,000
6700 Revenues from LEA Activities	136,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	967,697
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	300,000
6990 Refunds and Other Miscellaneous Revenue	190,000
REVENUE FROM LOCAL SOURCES	\$52,503,777
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,775,636
7112 Basic Education Funding-Social Security	1,152,209
7160 Tuition for Orphans Subsidy	135,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	2,436,580
7311 Pupil Transportation Subsidy	920,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	469,482
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	751,659
7505 Ready to Learn Block Grant	472,997
7820 State Share of Retirement Contributions	5,120,927
REVENUE FROM STATE SOURCES	\$22,429,490
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	540,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	100,000
8517 Title IV - 21st Century Schools	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,400,000
8749 Other CARES Act Funding	200,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	230,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	17,000
REVENUE FROM FEDERAL SOURCES	\$2,527,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,460,267

AUN: 113362403 Elizabethtown Area SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,404,482

Amount of Tax Relief for Homestead Exclusions

\$751,711

Total Approx. Tax Revenue:

\$43,156,193

Approx. Tax Levy for Tax Rate Calculation:

\$44,467,672

Lancaster

Total

2022-23 Data

a. Assessed Value

\$2,287,301,700

\$2,287,301,700

b. Real Estate Mills

18.6089

I. 2023-24 Data

c. 2021 STEB Market Value

\$2,108,132,254

\$2,108,132,254

d. Assessed Value

\$2,320,000,000

\$2,320,000,000

e. Assessed Value of New Constr/ Renov

\$0

\$0

2022-23 Calculations

f. 2022-23 Tax Levy

\$42,564,169

\$42,564,169

(a * b)

2023-24 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II. h. Rebalanced 2022-23 Tax Levy

\$42,564,169

\$42,564,169

(f Total * g)

i. Base Mills Subject to Index

18.6089

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.00000%

97.00000%

k. Tax Levy Needed

\$44,467,672

\$44,467,672

(Approx. Tax Levy * g)

I. 2023-24 Real Estate Tax Rate**19.1671**

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$44,467,672

\$44,467,672

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$43,715,961

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$42,404,482

(n * Est. Pct. Collection)

AUN: 113362403 Elizabethtown Area SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,404,482

Amount of Tax Relief for Homestead Exclusions

\$751,711

Total Approx. Tax Revenue:

\$43,156,193

Approx. Tax Levy for Tax Rate Calculation:

\$44,467,672

Lancaster

Total

Index Maximums

p. Maximum Mills Based On Index	19.5579	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$45,374,328	\$45,374,328
IV. (p / 1000 * d)		
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

V. Assessed Value Exclusion per Homestead	\$5,653.00	
Number of Homestead/Farmstead Properties	6941	6941
Median Assessed Value of Homestead Properties		\$182,300

AUN: 113362403 Elizabethtown Area SD

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

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Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$42,404,482

Amount of Tax Relief for Homestead Exclusions

\$751,711

Total Approx. Tax Revenue:

\$43,156,193

Approx. Tax Levy for Tax Rate Calculation:

\$44,467,672

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$751,659

Lowering RE Tax Rate

\$0

\$751,659

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

\$52

\$52

Amount of Tax Relief from State/Local Sources

\$751,711

CODE6111 Current Real Estate Taxes

<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</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>		<u>Percent Collected</u>	
Lancaster	2,320,000,000	19.1671	44,467,672		97.000000%	
Totals:	2,320,000,000		44,467,672	- 751,711 =	43,715,961 X	97.000000% = 42,404,482

RateEstimated Revenue

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%	5,156,180	5,156,180	
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	824,000	824,000	
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			5,980,180	5,980,180	
	Total Act 511, Current Taxes				5,980,180	

Act 511 Tax Limit -->

2,108,132,254 X
Market Value12
Mills25,297,587
(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>									
	Lancaster	18.6089	19.1671	3.00%	Yes	5.1%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,619,878
1200 Special Programs - Elementary / Secondary	12,437,145
1300 Vocational Education	2,371,837
1400 Other Instructional Programs - Elementary / Secondary	381,570
1700 Higher Education Programs for Secondary Students	2,500
1800 Pre-Kindergarten	10,800
Total Instruction	\$49,823,730
2000 Support Services	
2100 Support Services - Students	3,277,299
2200 Support Services - Instructional Staff	941,637
2300 Support Services - Administration	3,896,082
2400 Support Services - Pupil Health	829,561
2500 Support Services - Business	998,912
2600 Operation and Maintenance of Plant Services	5,676,783
2700 Student Transportation Services	3,013,040
2800 Support Services - Central	1,924,962
2900 Other Support Services	28,000
Total Support Services	\$20,586,276
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,228,417
3300 Community Services	21,500
Total Operation of Non-Instructional Services	\$1,249,917
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,271,854
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$5,771,854
Total Estimated Expenditures and Other Financing Uses	\$84,431,777

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,879,740
200 Personnel Services - Employee Benefits	12,612,685
300 Purchased Professional and Technical Services	955,960
400 Purchased Property Services	15,925
500 Other Purchased Services	1,207,500
600 Supplies	1,936,609
800 Other Objects	11,459
Total Regular Programs - Elementary / Secondary	\$34,619,878
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,307,883
200 Personnel Services - Employee Benefits	2,661,846
300 Purchased Professional and Technical Services	4,481,316
500 Other Purchased Services	1,930,350
600 Supplies	35,750
800 Other Objects	20,000
Total Special Programs - Elementary / Secondary	\$12,437,145
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	584,550
200 Personnel Services - Employee Benefits	303,182
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	78,905
500 Other Purchased Services	1,401,200
Total Vocational Education	\$2,371,837
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	99,375
200 Personnel Services - Employee Benefits	57,195
300 Purchased Professional and Technical Services	17,000
500 Other Purchased Services	208,000
Total Other Instructional Programs - Elementary / Secondary	\$381,570
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	2,500
Total Higher Education Programs for Secondary Students	\$2,500
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	10,800
Total Pre-Kindergarten	\$10,800
Total Instruction	\$49,823,730
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,901,132
200 Personnel Services - Employee Benefits	1,215,801
300 Purchased Professional and Technical Services	113,800

LEA : 113362403 Elizabethtown Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,700
600 Supplies	37,266
800 Other Objects	3,600
Total Support Services - Students	\$3,277,299
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	421,014
200 Personnel Services - Employee Benefits	234,755
300 Purchased Professional and Technical Services	220,150
500 Other Purchased Services	9,600
600 Supplies	56,118
Total Support Services - Instructional Staff	\$941,637
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,059,178
200 Personnel Services - Employee Benefits	1,393,254
300 Purchased Professional and Technical Services	234,000
500 Other Purchased Services	112,250
600 Supplies	55,400
800 Other Objects	42,000
Total Support Services - Administration	\$3,896,082
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	439,519
200 Personnel Services - Employee Benefits	339,228
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,160
500 Other Purchased Services	100
600 Supplies	45,804
Total Support Services - Pupil Health	\$829,561
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	508,179
200 Personnel Services - Employee Benefits	362,583
300 Purchased Professional and Technical Services	5,700
500 Other Purchased Services	22,700
600 Supplies	81,750
800 Other Objects	18,000
Total Support Services - Business	\$998,912
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,397,893
200 Personnel Services - Employee Benefits	1,145,710
300 Purchased Professional and Technical Services	221,200
400 Purchased Property Services	1,518,200
500 Other Purchased Services	283,600
600 Supplies	1,109,630
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$5,676,783

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	86,917
200 Personnel Services - Employee Benefits	61,564
500 Other Purchased Services	2,853,984
600 Supplies	10,400
800 Other Objects	175
Total Student Transportation Services	\$3,013,040
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	885,237
200 Personnel Services - Employee Benefits	573,225
300 Purchased Professional and Technical Services	85,800
400 Purchased Property Services	141,400
500 Other Purchased Services	44,000
600 Supplies	191,800
800 Other Objects	3,500
Total Support Services - Central	\$1,924,962
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,000
Total Other Support Services	\$28,000
Total Support Services	\$20,586,276
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	537,525
200 Personnel Services - Employee Benefits	257,759
300 Purchased Professional and Technical Services	140,200
400 Purchased Property Services	19,550
500 Other Purchased Services	98,000
600 Supplies	129,825
800 Other Objects	45,558
Total Student Activities	\$1,228,417
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	1,500
800 Other Objects	10,000
Total Community Services	\$21,500
Total Operation of Non-Instructional Services	\$1,249,917
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,000,000
5000 <u>Other Expenditures and Financing Uses</u>	

DescriptionAmount**5200 Interfund Transfers - Out**

900 Other Uses of Funds

5,271,854

Total Interfund Transfers - Out**\$5,271,854****5900 Budgetary Reserve**

800 Other Objects

500,000

Total Budgetary Reserve**\$500,000****Total Other Expenditures and Financing Uses****\$5,771,854****TOTAL EXPENDITURES****\$84,431,777**

Cash and Short-Term Investments

	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	5,000,000	5,000,000
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	3,000,000	3,000,000
Other Capital Projects Fund	5,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
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	\$13,250,000	\$8,200,000

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		

<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	\$13,250,000	\$8,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	59,292,964	54,721,110
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,500,000	1,500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,250,000	8,300,000
0599 Other Noncurrent Liabilities	90,072,000	90,100,000
Total General Fund	\$159,114,964	\$154,621,110
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 Indebtedness06/30/2023 Estimate06/30/2024 Projection**Other Agency Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease and Other Right To Use Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund**Total Long-Term Indebtedness****\$159,114,964****\$154,621,110**

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	\$159,114,964	\$154,621,110

Account Description	Amounts
0810 Nonspendable Fund Balance	145,674
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,700,000
0840 Assigned Fund Balance	700,000
0850 Unassigned Fund Balance	5,528,490
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,928,490
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,574,164