

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

John Bowden

(717)768-5530

Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pequea Valley SD	COUNTY : Lancaster	AUN : 113365303
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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	\$46774011
Ending Unassigned Fund Balance	\$19553940
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	41.80%

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 : Pequea Valley SD	County : Lancaster	AUN Number : 113365303
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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**

Val Number Description

Justification

<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	434,195
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,300,000
0840 Assigned Fund Balance	4,000,000
0850 Unassigned Fund Balance	2,769,590
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,069,590</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,580,250
7000 Revenue from State Sources	9,124,504
8000 Revenue from Federal Sources	4,553,607
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$46,258,361</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,327,951</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,903,650
6112 Interim Real Estate Taxes	190,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	25,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	402,000
6910 Rentals	3,500
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$32,580,250
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,413,550
7112 Basic Education Funding-Social Security	577,550
7160 Tuition for Orphans Subsidy	125,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	935,398
7311 Pupil Transportation Subsidy	1,285,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,715
7340 State Property Tax Reduction Allocation	478,325
7505 Ready to Learn Block Grant	113,000
7820 State Share of Retirement Contributions	2,039,966
REVENUE FROM STATE SOURCES	\$9,124,504
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,216,733
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	156,515
8517 Title IV - 21st Century Schools	115,660
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,064,699
REVENUE FROM FEDERAL SOURCES	\$4,553,607
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,258,361

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,903,650
Amount of Tax Relief for Homestead Exclusions	<u>\$478,325</u>
Total Approx. Tax Revenue:	\$28,381,975
Approx. Tax Levy for Tax Rate Calculation:	\$29,544,627

Lancaster

Total

2022-23 Data		
a. Assessed Value	\$1,786,305,800	\$1,786,305,800
b. Real Estate Mills	15.6797	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,760,897,284	\$1,760,897,284
d. Assessed Value	\$1,812,720,600	\$1,812,720,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$28,008,739	\$28,008,739
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$28,008,739	\$28,008,739
(f Total * g)		
i. Base Mills Subject to Index	15.6797	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$29,544,627	\$29,544,627
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.2985	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,544,627	\$29,544,627
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,066,302
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,903,650
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$27,903,650	
Amount of Tax Relief for Homestead Exclusions	<u>\$478,325</u>	
Total Approx. Tax Revenue:	\$28,381,975	
Approx. Tax Levy for Tax Rate Calculation:	\$29,544,627	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.3225	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,588,132	\$29,588,132
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		\$228,900

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$27,903,650
Amount of Tax Relief for Homestead Exclusions	<u>\$478,325</u>
Total Approx. Tax Revenue:	\$28,381,975
Approx. Tax Levy for Tax Rate Calculation:	\$29,544,627
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$478,325	Lowering RE Tax Rate		\$478,325
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				
Amount of Tax Relief from State/Local Sources				\$478,325

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>
Lancaster	1,812,720,600	16.2985	29,544,627			96.00000%	
Totals:	1,812,720,600		29,544,627	478,325 =	29,066,302 X	96.00000% =	27,903,650

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,400,000	2,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	375,000	375,000
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 2,775,000 2,775,000

Total Act 511, Current Taxes 2,775,000

Act 511 Tax Limit -->	1,760,897,284 X	12	21,130,767
	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> Lancaster	15.6797	16.2985	3.95%	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	1.000%	1.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,888,241
1200 Special Programs - Elementary / Secondary	6,254,955
1300 Vocational Education	777,239
1400 Other Instructional Programs - Elementary / Secondary	431,703
1500 Nonpublic School Programs	111,547
Total Instruction	\$23,463,685
2000 Support Services	
2100 Support Services - Students	1,958,314
2200 Support Services - Instructional Staff	2,177,401
2300 Support Services - Administration	2,288,464
2400 Support Services - Pupil Health	520,073
2500 Support Services - Business	874,083
2600 Operation and Maintenance of Plant Services	3,584,658
2700 Student Transportation Services	2,856,838
2800 Support Services - Central	240,088
2900 Other Support Services	45,061
Total Support Services	\$14,544,980
3000 Operation of Non-Instructional Services	
3200 Student Activities	852,089
3300 Community Services	51,737
Total Operation of Non-Instructional Services	\$903,826
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	7,861,520
Total Other Expenditures and Financing Uses	\$7,861,520
Total Estimated Expenditures and Other Financing Uses	\$46,774,011

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,181,836
200 Personnel Services - Employee Benefits	4,952,890
300 Purchased Professional and Technical Services	900,788
400 Purchased Property Services	106,500
500 Other Purchased Services	937,700
600 Supplies	808,527
Total Regular Programs - Elementary / Secondary	\$15,888,241
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,405,256
200 Personnel Services - Employee Benefits	931,276
300 Purchased Professional and Technical Services	2,206,373
500 Other Purchased Services	1,705,450
600 Supplies	4,600
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$6,254,955
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	167,909
200 Personnel Services - Employee Benefits	92,003
500 Other Purchased Services	455,520
600 Supplies	3,600
800 Other Objects	58,207
Total Vocational Education	\$777,239
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	228,906
200 Personnel Services - Employee Benefits	133,147
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	40,850
600 Supplies	800
Total Other Instructional Programs - Elementary / Secondary	\$431,703
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	96,547
600 Supplies	15,000
Total Nonpublic School Programs	\$111,547
Total Instruction	\$23,463,685
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,152,163
200 Personnel Services - Employee Benefits	717,401
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	33,300
600 Supplies	12,450
800 Other Objects	2,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,958,314
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	733,516
200 Personnel Services - Employee Benefits	603,460
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	15,000
500 Other Purchased Services	69,600
600 Supplies	157,450
700 Property	519,775
800 Other Objects	11,100
Total Support Services - Instructional Staff	\$2,177,401
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,213,522
200 Personnel Services - Employee Benefits	834,972
300 Purchased Professional and Technical Services	96,000
500 Other Purchased Services	15,300
600 Supplies	43,170
800 Other Objects	85,500
Total Support Services - Administration	\$2,288,464
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	157,339
200 Personnel Services - Employee Benefits	101,452
300 Purchased Professional and Technical Services	251,032
500 Other Purchased Services	500
600 Supplies	9,750
Total Support Services - Pupil Health	\$520,073
2500 Support Services - Business	
100 Personnel Services - Salaries	510,890
200 Personnel Services - Employee Benefits	324,393
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	15,000
800 Other Objects	22,000
Total Support Services - Business	\$874,083
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	674,431
200 Personnel Services - Employee Benefits	492,556
300 Purchased Professional and Technical Services	257,500
400 Purchased Property Services	829,000
500 Other Purchased Services	204,000
600 Supplies	1,101,171
700 Property	21,000
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$3,584,658

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	78,488
200 Personnel Services - Employee Benefits	51,850
500 Other Purchased Services	2,724,000
600 Supplies	2,500
Total Student Transportation Services	\$2,856,838
2800 Support Services - Central	
100 Personnel Services - Salaries	14,182
200 Personnel Services - Employee Benefits	39,056
300 Purchased Professional and Technical Services	106,000
500 Other Purchased Services	68,000
600 Supplies	2,500
800 Other Objects	10,350
Total Support Services - Central	\$240,088
2900 Other Support Services	
100 Personnel Services - Salaries	42,561
300 Purchased Professional and Technical Services	2,500
Total Other Support Services	\$45,061
Total Support Services	\$14,544,980
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	433,400
200 Personnel Services - Employee Benefits	218,056
300 Purchased Professional and Technical Services	36,130
400 Purchased Property Services	6,720
500 Other Purchased Services	96,460
600 Supplies	44,337
700 Property	11,616
800 Other Objects	5,370
Total Student Activities	\$852,089
3300 Community Services	
100 Personnel Services - Salaries	19,500
200 Personnel Services - Employee Benefits	8,237
300 Purchased Professional and Technical Services	20,000
600 Supplies	2,000
800 Other Objects	2,000
Total Community Services	\$51,737
Total Operation of Non-Instructional Services	\$903,826
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	7,861,520

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$7,861,520
Total Other Expenditures and Financing Uses	\$7,861,520
TOTAL EXPENDITURES	\$46,774,011

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	18,000,000	20,000,000
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	2,000,000	1,500,000
Other Capital Projects Fund	45,000,000	40,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	350,000	335,000
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	\$65,350,000	\$61,835,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$65,350,000	\$61,835,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund

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

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

Total General Fund

Public Purpose (Expendable) Trust Fund

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

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

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

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

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

Capital Reserve Fund - \$ 1431

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

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

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

Total Other Capital Projects Fund

Debt Service Fund

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

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

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

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

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

Total Child Care Operations Fund

Other Enterprise Funds

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

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

Total Other Enterprise Funds

Internal Service Fund

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

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

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

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

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

Total Investment Trust Fund

Pension Trust Fund

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

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

Total Pension Trust Fund

Activity Fund

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

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

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

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

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

Total Other Agency Fund

Permanent Fund

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

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

Total Permanent Fund

Total Long-Term Indebtedness

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	750,000	675,000
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	75,000	100,000
Other Capital Projects Fund	30,000,000	35,000,000
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	\$30,825,000	\$35,775,000
TOTAL INDEBTEDNESS	\$30,825,000	\$35,775,000

Account Description	Amounts
0810 Nonspendable Fund Balance	434,195
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	19,553,940
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,553,940

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,988,135
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