

# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2023

President of the Board - Original Signature Required

19 JUNE 23

Date

Secretary of the Board - Original Signature Required

6-19-23

Date

Chief School Administrator - Original Signature Required

6/19/23

Date

Bryan K Howett

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$67482981
Ending Unassigned Fund Balance	\$4618290
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.84%

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 7/20/23
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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)

<b>School District Name :</b> Manheim Central SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113364403
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/17/2023
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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.	Reserved for the uncertainty of budget revenue and expenditures.
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.	Budget Stabilization
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects: \$10,000,000 Future Debt Service: \$11,300,000

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	219,446
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,180,820
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,480,820</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	46,240,587
7000 Revenue from State Sources	18,984,819
8000 Revenue from Federal Sources	1,695,045
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$66,920,451</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$93,401,271</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	37,033,902
6112 Interim Real Estate Taxes	297,975
6113 Public Utility Realty Taxes	37,500
6114 Payments in Lieu of Current Taxes - State / Local	233,308
6150 Current Act 511 Taxes - Proportional Assessments	5,356,652
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	1,500
6940 Tuition from Patrons	99,750
6990 Refunds and Other Miscellaneous Revenue	175,000

**REVENUE FROM LOCAL SOURCES \$46,240,587**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,685,765
7112 Basic Education Funding-Social Security	994,896
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,898,515
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,830
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,048,445
7505 Ready to Learn Block Grant	301,665
7820 State Share of Retirement Contributions	4,211,703

**REVENUE FROM STATE SOURCES \$18,984,819**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	516,251
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	81,491
8517 Title IV - 21st Century Schools	44,303
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,695,045</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>66,920,451</b>

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,033,902
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,960</u>
Total Approx. Tax Revenue:	\$38,084,862
Approx. Tax Levy for Tax Rate Calculation:	\$39,527,741

Lancaster

Total

2022-23 Data		
a. Assessed Value	\$2,442,835,500	\$2,442,835,500
b. Real Estate Mills	15.6145	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$2,378,387,990	\$2,378,387,990
d. Assessed Value	\$2,463,739,300	\$2,463,739,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$38,143,655	\$38,143,655
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$38,143,655	\$38,143,655
(f Total * g)		
i. Base Mills Subject to Index	15.6145	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.25000%	96.25000%
k. Tax Levy Needed	\$39,527,741	\$39,527,741
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>16.0438</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,527,741	\$39,527,741
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,476,781
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,033,902
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,033,902
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,960</u>
Total Approx. Tax Revenue:	\$38,084,862
Approx. Tax Levy for Tax Rate Calculation:	\$39,527,741

Lancaster

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2546	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,047,097	\$40,047,097
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,226.16	
Number of Homestead/Farmstead Properties	7100	7100
Median Assessed Value of Homestead Properties		\$198,200

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$37,033,902</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,050,960</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$38,084,862</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$39,527,741</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,048,445	Lowering RE Tax Rate	\$0	\$1,048,445
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,515			\$2,515
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,050,960</b>

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	2,463,739,300	16.0438	39,527,741			96.25000%	
<b>Totals:</b>	<b>2,463,739,300</b>		<b>39,527,741</b>	- 1,050,960 =	38,476,781 X	96.25000% =	37,033,902

	<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%	4,706,652	4,706,652
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
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 5,356,652 5,356,652**

**Total Act 511, Current Taxes 5,356,652**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,378,387,990 X</b>	<b>12</b>	<b>28,540,656</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	15.6145	16.0438	2.75%	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%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	26,064,563
1200 Special Programs - Elementary / Secondary	10,146,308
1300 Vocational Education	1,547,721
1400 Other Instructional Programs - Elementary / Secondary	135,300
1800 Pre-Kindergarten	89,007
<b>Total Instruction</b>	<b>\$37,982,899</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,986,438
2200 Support Services - Instructional Staff	1,952,241
2300 Support Services - Administration	3,377,638
2400 Support Services - Pupil Health	555,076
2500 Support Services - Business	936,257
2600 Operation and Maintenance of Plant Services	4,766,095
2700 Student Transportation Services	3,494,096
2800 Support Services - Central	1,924,343
2900 Other Support Services	41,000
<b>Total Support Services</b>	<b>\$19,033,184</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,515,818
3300 Community Services	68,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,583,818</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,563,080
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,883,080</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$67,482,981</b>

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,542,518
200 Personnel Services - Employee Benefits	8,481,109
300 Purchased Professional and Technical Services	595,875
400 Purchased Property Services	892,608
500 Other Purchased Services	1,542,500
600 Supplies	998,853
800 Other Objects	11,100
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$26,064,563</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,545,968
200 Personnel Services - Employee Benefits	2,429,140
300 Purchased Professional and Technical Services	2,986,000
500 Other Purchased Services	1,130,900
600 Supplies	53,800
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,146,308</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	256,797
200 Personnel Services - Employee Benefits	158,238
500 Other Purchased Services	1,113,386
600 Supplies	15,500
800 Other Objects	3,800
<b>Total Vocational Education</b>	<b>\$1,547,721</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	125,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$135,300</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	47,500
200 Personnel Services - Employee Benefits	41,157
600 Supplies	350
<b>Total Pre-Kindergarten</b>	<b>\$89,007</b>
<b>Total Instruction</b>	<b>\$37,982,899</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,165,796
200 Personnel Services - Employee Benefits	669,482
300 Purchased Professional and Technical Services	117,000
500 Other Purchased Services	2,250
600 Supplies	27,900
800 Other Objects	4,010

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,986,438</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	884,373
200 Personnel Services - Employee Benefits	881,743
300 Purchased Professional and Technical Services	88,000
500 Other Purchased Services	18,250
600 Supplies	71,525
800 Other Objects	8,350
<b>Total Support Services - Instructional Staff</b>	<b>\$1,952,241</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,920,702
200 Personnel Services - Employee Benefits	1,219,495
300 Purchased Professional and Technical Services	108,500
500 Other Purchased Services	47,031
600 Supplies	38,250
800 Other Objects	43,660
<b>Total Support Services - Administration</b>	<b>\$3,377,638</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	325,027
200 Personnel Services - Employee Benefits	210,299
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	50
600 Supplies	19,200
<b>Total Support Services - Pupil Health</b>	<b>\$555,076</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	426,749
200 Personnel Services - Employee Benefits	271,008
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	46,000
600 Supplies	110,500
800 Other Objects	34,000
<b>Total Support Services - Business</b>	<b>\$936,257</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,648,667
200 Personnel Services - Employee Benefits	1,072,133
300 Purchased Professional and Technical Services	145,500
400 Purchased Property Services	518,750
500 Other Purchased Services	251,980
600 Supplies	1,093,365
700 Property	35,000
800 Other Objects	700
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,766,095</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	66,432

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	48,964
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,253,000
600 Supplies	123,700
<b>Total Student Transportation Services</b>	<b>\$3,494,096</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	673,888
200 Personnel Services - Employee Benefits	430,045
300 Purchased Professional and Technical Services	238,540
400 Purchased Property Services	136,520
500 Other Purchased Services	11,300
600 Supplies	428,300
700 Property	5,000
800 Other Objects	750
<b>Total Support Services - Central</b>	<b>\$1,924,343</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,000
800 Other Objects	10,000
<b>Total Other Support Services</b>	<b>\$41,000</b>
<b>Total Support Services</b>	<b>\$19,033,184</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	668,330
200 Personnel Services - Employee Benefits	296,928
300 Purchased Professional and Technical Services	153,268
400 Purchased Property Services	115,600
500 Other Purchased Services	105,770
600 Supplies	135,990
700 Property	11,932
800 Other Objects	28,000
<b>Total Student Activities</b>	<b>\$1,515,818</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	55,000
800 Other Objects	13,000
<b>Total Community Services</b>	<b>\$68,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,583,818</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,880,631
900 Other Uses of Funds	2,682,449
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,563,080</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,883,080</b>
<b>TOTAL EXPENDITURES</b>	<b>\$67,482,981</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	27,805,792	27,284,361
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	3,157,352	2,927,352
Other Capital Projects Fund	17,108,014	9,108,014
Debt Service Fund	25,000	25,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,535,000	1,400,000
Private Purpose Trust Fund	970,000	955,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	183,000	170,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$50,784,158</b>	<b>\$41,869,727</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$50,784,158</b>	<b>\$41,869,727</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	114,120,000	109,755,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	2,600,000	2,500,000
0540 Accumulated Compensated Absences	2,035,000	2,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,801,427	7,000,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$125,556,427</b>	<b>\$121,305,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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**

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$125,556,427</b>	<b>\$121,305,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$125,556,427</b>	<b>\$121,305,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	219,446
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,618,290
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,918,290</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,387,736</b>