

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

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Contact Person

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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 : Conestoga Valley SD	COUNTY : Lancaster	AUN : 113361703
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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	\$94270451
Ending Unassigned Fund Balance	\$7506460
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.96%

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 : Conestoga Valley SD	County : Lancaster	AUN Number : 113361703
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for emergencies and also for estimated costs related to use of ESSER funds.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is less than 8% of budgeted expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance committed for PSERS Stabilization Fund, Health Savings Accounts, Future Debt Service Obligations and Personnel costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for Real Estate Tax Assessment Appeals/Tax Increment Financing.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,874,642
0840 Assigned Fund Balance	2,350,000
0850 Unassigned Fund Balance	8,686,915
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,911,557</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	63,095,957
7000 Revenue from State Sources	19,612,053
8000 Revenue from Federal Sources	9,046,041
9000 Other Financing Sources	529,378
Total Estimated Revenues And Other Financing Sources	<u>\$92,283,429</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$110,194,986</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,499,947
6112 Interim Real Estate Taxes	259,608
6113 Public Utility Realty Taxes	53,500
6140 Current Act 511 Taxes - Flat Rate Assessments	265,000
6150 Current Act 511 Taxes - Proportional Assessments	7,677,224
6400 Delinquencies on Taxes Levied / Assessed by the LEA	495,000
6500 Earnings on Investments	1,275,496
6700 Revenues from LEA Activities	91,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	814,337
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	63,755
6960 Services Provided Other Local Governmental Units / LEAs	24,590
6990 Refunds and Other Miscellaneous Revenue	451,500
REVENUE FROM LOCAL SOURCES	\$63,095,957
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,160,944
7112 Basic Education Funding-Social Security	1,275,791
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,113,217
7292 Pre-K Counts	660,000
7311 Pupil Transportation Subsidy	1,132,295
7312 Nonpublic and Charter School Pupil Transportation Subsidy	132,055
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	903,565
7360 Safe Schools	83,655
7505 Ready to Learn Block Grant	348,871
7820 State Share of Retirement Contributions	5,586,160
REVENUE FROM STATE SOURCES	\$19,612,053
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,517,677
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	160,114

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	91,587
8517 Title IV - 21st Century Schools	57,873
8519 Title V - Flexibility and Accountability	97,975
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	6,779,221
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	341,594
REVENUE FROM FEDERAL SOURCES	\$9,046,041
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	504,378
9400 Sale of or Compensation for Loss of Fixed Assets	25,000
OTHER FINANCING SOURCES	\$529,378
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	92,283,429

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,499,947	
Amount of Tax Relief for Homestead Exclusions	<u>\$903,565</u>	
Total Approx. Tax Revenue:	\$52,403,512	
Approx. Tax Levy for Tax Rate Calculation:	\$54,181,112	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$3,499,393,320	\$3,499,393,320
b. Real Estate Mills	14.9660	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,356,241,036	\$3,356,241,036
d. Assessed Value	\$3,523,378,930	\$3,523,378,930
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$52,371,920	\$52,371,920
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$52,371,920	\$52,371,920
(f Total * g)		
i. Base Mills Subject to Index	14.9660	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.66351%	96.66351%
k. Tax Levy Needed	\$54,181,112	\$54,181,112
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.3776	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,181,112	\$54,181,112
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$53,277,547
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,499,947
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,499,947	
Amount of Tax Relief for Homestead Exclusions	<u>\$903,565</u>	
Total Approx. Tax Revenue:	\$52,403,512	
Approx. Tax Levy for Tax Rate Calculation:	\$54,181,112	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.5796	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,892,834	\$54,892,834
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	\$8,300.00	
Number of Homestead/Farmstead Properties	7051	7051
Median Assessed Value of Homestead Properties		\$192,200

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,499,947
Amount of Tax Relief for Homestead Exclusions	<u>\$903,565</u>
Total Approx. Tax Revenue:	\$52,403,512
Approx. Tax Levy for Tax Rate Calculation:	\$54,181,112
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$903,565	Lowering RE Tax Rate	\$0	\$903,565
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$903,565

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	3,523,378,930	15.3776	54,181,112			96.66351%	
Totals:	3,523,378,930		54,181,112	903,565	53,277,547	96.66351%	51,499,947

	<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	\$10.00	\$0.00	265,000
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 265,000 265,000

	<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%	6,358,667	6,358,667
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	969,690	969,690
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 7,677,224 7,677,224

Total Act 511, Current Taxes 7,942,224

Act 511 Tax Limit -->	3,356,241,036	12	40,274,892
	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	14.9660	15.3776	2.76%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,695,697
1200 Special Programs - Elementary / Secondary	13,455,612
1300 Vocational Education	1,539,476
1400 Other Instructional Programs - Elementary / Secondary	283,232
1500 Nonpublic School Programs	85,335
1800 Pre-Kindergarten	557,944
Total Instruction	\$53,617,296
2000 Support Services	
2100 Support Services - Students	3,150,787
2200 Support Services - Instructional Staff	3,370,782
2300 Support Services - Administration	3,989,801
2400 Support Services - Pupil Health	766,742
2500 Support Services - Business	879,237
2600 Operation and Maintenance of Plant Services	6,641,895
2700 Student Transportation Services	3,765,667
2800 Support Services - Central	2,136,406
2900 Other Support Services	45,000
Total Support Services	\$24,746,317
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,362,008
3300 Community Services	15,074
Total Operation of Non-Instructional Services	\$1,377,082
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	8,129,546
5900 Budgetary Reserve	6,350,210
Total Other Expenditures and Financing Uses	\$14,529,756
Total Estimated Expenditures and Other Financing Uses	\$94,270,451

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,707,726
200 Personnel Services - Employee Benefits	13,027,802
300 Purchased Professional and Technical Services	34,700
400 Purchased Property Services	737,067
500 Other Purchased Services	2,854,227
600 Supplies	1,226,811
700 Property	99,364
800 Other Objects	8,000
Total Regular Programs - Elementary / Secondary	\$37,695,697
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,897,990
200 Personnel Services - Employee Benefits	3,195,749
300 Purchased Professional and Technical Services	3,220,082
500 Other Purchased Services	2,061,741
600 Supplies	67,750
700 Property	5,000
800 Other Objects	7,300
Total Special Programs - Elementary / Secondary	\$13,455,612
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	175,459
400 Purchased Property Services	1,364,017
Total Vocational Education	\$1,539,476
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	101,646
200 Personnel Services - Employee Benefits	42,336
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	2,650
500 Other Purchased Services	10,400
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	\$283,232
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	85,335
Total Nonpublic School Programs	\$85,335
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	479,444
400 Purchased Property Services	78,500
Total Pre-Kindergarten	\$557,944
Total Instruction	\$53,617,296
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,832,932

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,220,580
300 Purchased Professional and Technical Services	57,725
500 Other Purchased Services	5,200
600 Supplies	32,850
800 Other Objects	1,500
Total Support Services - Students	\$3,150,787
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,560,840
200 Personnel Services - Employee Benefits	1,278,582
300 Purchased Professional and Technical Services	264,175
400 Purchased Property Services	200
500 Other Purchased Services	77,082
600 Supplies	107,903
700 Property	81,500
800 Other Objects	500
Total Support Services - Instructional Staff	\$3,370,782
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,194,021
200 Personnel Services - Employee Benefits	1,396,528
300 Purchased Professional and Technical Services	243,325
500 Other Purchased Services	58,200
600 Supplies	68,727
800 Other Objects	29,000
Total Support Services - Administration	\$3,989,801
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	409,349
200 Personnel Services - Employee Benefits	290,899
300 Purchased Professional and Technical Services	10,650
500 Other Purchased Services	26,544
600 Supplies	29,000
800 Other Objects	300
Total Support Services - Pupil Health	\$766,742
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	481,242
200 Personnel Services - Employee Benefits	307,835
300 Purchased Professional and Technical Services	17,240
400 Purchased Property Services	3,973
500 Other Purchased Services	9,250
600 Supplies	58,982
800 Other Objects	715
Total Support Services - Business	\$879,237
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	137,645
200 Personnel Services - Employee Benefits	84,875
300 Purchased Professional and Technical Services	256,356

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,909,069
500 Other Purchased Services	348,850
600 Supplies	1,581,800
700 Property	244,300
800 Other Objects	79,000
Total Operation and Maintenance of Plant Services	\$6,641,895
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	78,579
200 Personnel Services - Employee Benefits	47,911
300 Purchased Professional and Technical Services	89,500
500 Other Purchased Services	3,194,677
600 Supplies	355,000
Total Student Transportation Services	\$3,765,667
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	824,131
200 Personnel Services - Employee Benefits	649,401
300 Purchased Professional and Technical Services	361,000
400 Purchased Property Services	266,324
500 Other Purchased Services	3,100
600 Supplies	31,800
800 Other Objects	650
Total Support Services - Central	\$2,136,406
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$24,746,317
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	781,851
200 Personnel Services - Employee Benefits	325,677
400 Purchased Property Services	29,800
500 Other Purchased Services	82,755
600 Supplies	118,000
700 Property	22,650
800 Other Objects	1,275
Total Student Activities	\$1,362,008
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,458
600 Supplies	10,116
Total Community Services	\$15,074
Total Operation of Non-Instructional Services	\$1,377,082
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,129,546
Total Interfund Transfers - Out	\$8,129,546
5900 <u>Budgetary Reserve</u>	
800 Other Objects	6,350,210
Total Budgetary Reserve	\$6,350,210
Total Other Expenditures and Financing Uses	\$14,529,756
TOTAL EXPENDITURES	\$94,270,451

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	24,109,079	22,122,057
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	305,000	280,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,174,555	4,370,055
Other Capital Projects Fund	50,050,658	25,050,658
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,376,987	1,123,987
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,779,346	1,750,000
Private Purpose Trust Fund	315,000	315,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$83,110,625	\$55,011,757
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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	\$83,110,625	\$55,011,757
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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	131,448,343	128,305,000
0520 Extended-Term Financing Agreements Payable	978,246	1,007,594
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	941,600	969,848
0550 Authority Lease Obligations	1,237,128	1,162,128
0560 Other Post-Employment Benefits (OPEB)	3,493,979	3,598,799
0599 Other Noncurrent Liabilities		
Total General Fund	\$138,099,296	\$135,043,369
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

\$138,099,296

\$135,043,369

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	9,750,592	9,848,097
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	5,000	5,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,710,551	1,855,275
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	238,054	240,435
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$13,779,197	\$12,023,807
TOTAL INDEBTEDNESS	\$151,878,493	\$147,067,176

Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,068,075
0840 Assigned Fund Balance	2,350,000
0850 Unassigned Fund Balance	7,506,460
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,924,535
5900 Budgetary Reserve	6,350,210
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,374,745