

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2023



President of the Board - Original Signature Required

Date

6/15/23



Secretary of the Board - Original Signature Required

Date

6/15/23



Chief School Administrator - Original Signature Required

Date

6/15/23

Michelle C Kendig

Contact Person

(717)492-1317

Extn :

Telephone

Extension

michelle.kendig@donegalisd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Donegal SD	COUNTY : Lancaster	AUN : 113362203
---------------------------------	-----------------------	--------------------

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	\$61230185
Ending Unassigned Fund Balance	\$2931440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.78%

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 6/12/23
--	-----------------

DUE DATE: AUGUST 15, 2023

Printed 6/12/2023 4:01:43 PM

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Donegal SD	County : Lancaster	AUN Number : 113362203
--------------------------------------	-----------------------	---------------------------

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 5/11/23
---	-----------------

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.	Budgetary Reserve is for unanticipated 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.	We carry a fund balance as a buffer for any unanticipated expenditures. It is equal to less than 3 months of operating expenses. Some of this is being used to balance our budget in 23-24.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board has established several Committed Funds to be used for one time expenditures or to help offset budget shortfalls. Some committed funds are budgeted to be used in the 23-24 fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Was established to help with unanticipated expenditures due to higher than normal enrollment in cyber school and to help offset the cost of a new SRO once the state safety grant funds go away.

<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	30,259	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	9,930,000	
0840 Assigned Fund Balance	3,100,000	
0850 Unassigned Fund Balance	3,633,521	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,663,521</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	37,179,735	
7000 Revenue from State Sources	18,461,600	
8000 Revenue from Federal Sources	4,084,469	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$59,725,804</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$76,389,325</u>

LEA : 113362203 Donegal SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,574,590
6112 Interim Real Estate Taxes	165,000
6113 Public Utility Realty Taxes	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,500
6150 Current Act 511 Taxes - Proportional Assessments	4,380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	750,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	672,500
6910 Rentals	15,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	129,145
REVENUE FROM LOCAL SOURCES	\$37,179,735
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,855,500
7112 Basic Education Funding-Social Security	848,640
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,885,000
7311 Pupil Transportation Subsidy	825,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	676,375
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	842,225
7360 Safe Schools	165,000
7505 Ready to Learn Block Grant	393,860
7820 State Share of Retirement Contributions	3,780,000
REVENUE FROM STATE SOURCES	\$18,461,600
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	498,736
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	71,838
8517 Title IV - 21st Century Schools	39,366
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,064,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,824,400
8751 ARP ESSER Learning Loss	197,669

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	50,100
8753 ARP ESSER Afterschool Programs	51,060
8754 ARP ESSER Homeless Children and Youth Funds	23,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	248,300
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$4,084,469
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,725,804

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,574,590	
Amount of Tax Relief for Homestead Exclusions	<u>\$842,225</u>	
Total Approx. Tax Revenue:	\$31,416,815	
Approx. Tax Levy for Tax Rate Calculation:	\$32,411,239	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$1,657,892,200	\$1,657,892,200
b. Real Estate Mills	19.2774	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,548,480,868	\$1,548,480,868
d. Assessed Value	\$1,672,950,400	\$1,672,950,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$31,959,851	\$31,959,851
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$31,959,851	\$31,959,851
(f Total * g)		
i. Base Mills Subject to Index	19.2774	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.85000%	96.85000%
k. Tax Levy Needed	\$32,411,239	\$32,411,239
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	19.3737	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,411,239	\$32,411,239
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,569,014
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,574,590
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,574,590	
Amount of Tax Relief for Homestead Exclusions	<u>\$842,225</u>	
Total Approx. Tax Revenue:	\$31,416,815	
Approx. Tax Levy for Tax Rate Calculation:	\$32,411,239	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.2991	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,959,387	\$33,959,387
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	\$8,790.00	
Number of Homestead/Farmstead Properties	4960	4960
Median Assessed Value of Homestead Properties		\$164,350

Act 1 Index (current): 5.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,574,590
Amount of Tax Relief for Homestead Exclusions	<u>\$842,225</u>
Total Approx. Tax Revenue:	\$31,416,815
Approx. Tax Levy for Tax Rate Calculation:	\$32,411,239
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$842,225	Lowering RE Tax Rate	\$0	\$842,225
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$842,225

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>		<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>	
Lancaster	1,672,950,400	19.3737	32,411,239			96.85000%		
Totals:		1,672,950,400	32,411,239	-	842,225 =	31,569,014 X	96.85000% = 30,574,590	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0			
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	38,500	38,500	
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						38,500	38,500	
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%	3,780,000	3,780,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000	
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						4,380,000	4,380,000	
Total Act 511, Current Taxes							4,418,500	
Act 511 Tax Limit -->				1,548,480,868	X	12	18,581,770	
				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	19.2774	19.3737	0.50%	Yes	5.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:47 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,160,833
1200 Special Programs - Elementary / Secondary	11,529,167
1300 Vocational Education	803,800
1400 Other Instructional Programs - Elementary / Secondary	5,000
1500 Nonpublic School Programs	21,733
Total Instruction	\$36,520,533
2000 Support Services	
2100 Support Services - Students	2,354,469
2200 Support Services - Instructional Staff	2,170,246
2300 Support Services - Administration	2,960,411
2400 Support Services - Pupil Health	551,187
2500 Support Services - Business	552,064
2600 Operation and Maintenance of Plant Services	4,473,300
2700 Student Transportation Services	2,224,256
2800 Support Services - Central	599,706
2900 Other Support Services	20,000
Total Support Services	\$15,905,639
3000 Operation of Non-Instructional Services	
3200 Student Activities	991,524
3300 Community Services	17,487
Total Operation of Non-Instructional Services	\$1,009,011
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,654,202
5200 Interfund Transfers - Out	345,000
5900 Budgetary Reserve	1,795,800
Total Other Expenditures and Financing Uses	\$7,795,002
Total Estimated Expenditures and Other Financing Uses	\$61,230,185

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:48 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,666,989
200 Personnel Services - Employee Benefits	8,012,092
300 Purchased Professional and Technical Services	801,567
400 Purchased Property Services	111,000
500 Other Purchased Services	940,800
600 Supplies	1,100,825
700 Property	510,210
800 Other Objects	17,350
Total Regular Programs - Elementary / Secondary	\$24,160,833
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,631,487
200 Personnel Services - Employee Benefits	1,599,220
300 Purchased Professional and Technical Services	5,156,810
500 Other Purchased Services	2,032,700
600 Supplies	94,850
800 Other Objects	14,100
Total Special Programs - Elementary / Secondary	\$11,529,167
1300 <u>Vocational Education</u>	
500 Other Purchased Services	803,800
Total Vocational Education	\$803,800
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$5,000
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,733
Total Nonpublic School Programs	\$21,733
Total Instruction	\$36,520,533
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,319,845
200 Personnel Services - Employee Benefits	813,774
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	1,600
600 Supplies	68,800
800 Other Objects	10,450
Total Support Services - Students	\$2,354,469
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	978,956
200 Personnel Services - Employee Benefits	794,950
300 Purchased Professional and Technical Services	262,190
500 Other Purchased Services	10,000

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:48 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	122,350
800 Other Objects	1,800
Total Support Services - Instructional Staff	\$2,170,246
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,682,165
200 Personnel Services - Employee Benefits	1,059,371
300 Purchased Professional and Technical Services	115,800
500 Other Purchased Services	35,475
600 Supplies	41,800
800 Other Objects	25,800
Total Support Services - Administration	\$2,960,411
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	325,919
200 Personnel Services - Employee Benefits	205,268
600 Supplies	20,000
Total Support Services - Pupil Health	\$551,187
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	279,190
200 Personnel Services - Employee Benefits	184,124
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	2,000
500 Other Purchased Services	31,300
600 Supplies	43,600
800 Other Objects	4,850
Total Support Services - Business	\$552,064
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,200,909
200 Personnel Services - Employee Benefits	853,491
300 Purchased Professional and Technical Services	553,500
400 Purchased Property Services	511,500
500 Other Purchased Services	305,650
600 Supplies	895,350
700 Property	150,000
800 Other Objects	2,900
Total Operation and Maintenance of Plant Services	\$4,473,300
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	67,459
200 Personnel Services - Employee Benefits	28,097
300 Purchased Professional and Technical Services	2,100
500 Other Purchased Services	2,120,450
600 Supplies	6,150
Total Student Transportation Services	\$2,224,256
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	261,867

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:48 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	181,639
300 Purchased Professional and Technical Services	108,450
500 Other Purchased Services	10,000
600 Supplies	36,650
800 Other Objects	1,100
Total Support Services - Central	\$599,706
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$15,905,639
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	460,214
200 Personnel Services - Employee Benefits	215,258
300 Purchased Professional and Technical Services	59,752
400 Purchased Property Services	35,250
500 Other Purchased Services	96,100
600 Supplies	104,050
800 Other Objects	20,900
Total Student Activities	\$991,524
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,987
600 Supplies	12,500
Total Community Services	\$17,487
Total Operation of Non-Instructional Services	\$1,009,011
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,334,646
900 Other Uses of Funds	4,319,556
Total Debt Service / Other Expenditures and Financing Uses	\$5,654,202
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	345,000
Total Interfund Transfers - Out	\$345,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,795,800
Total Budgetary Reserve	\$1,795,800
Total Other Expenditures and Financing Uses	\$7,795,002
TOTAL EXPENDITURES	\$61,230,185

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:49 AM

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	7,806,282	5,800,000
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	800,000	500,000
Other Capital Projects Fund		
Debt Service Fund	1,174	1,175
Food Service / Cafeteria Operations Fund	500,000	450,000
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	85,000	85,000
Total Cash and Short-Term Investments	\$9,192,456	\$6,836,175

Long-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	18,432,774	16,500,000
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	8,100,000	750,000
Other Capital Projects Fund		
Debt Service Fund	1,193,911	1,140,900
Food Service / Cafeteria Operations Fund	750,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		

LEA : 113362203 Donegal SD

Printed 6/20/2023 9:56:49 AM

<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$28,561,685	\$19,125,900
TOTAL CASH AND INVESTMENTS	\$37,754,141	\$25,962,075

LEA : 113362203 Donegal SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	33,210,000	32,310,000
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	\$33,210,000	\$32,310,000
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		

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
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>
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	\$33,210,000	\$32,310,000

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$33,210,000	\$32,310,000

Account Description	Amounts
0810 Nonspendable Fund Balance	30,259
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,127,700
0840 Assigned Fund Balance	3,100,000
0850 Unassigned Fund Balance	2,931,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,159,140
5900 Budgetary Reserve	1,795,800
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,985,199