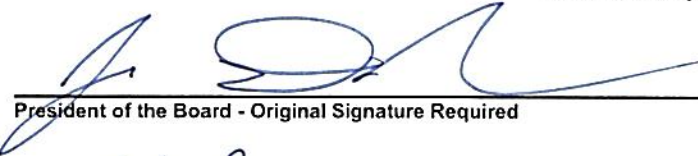


FINAL GENERAL FUND BUDGET

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 6/19/2023

Secretary of the Board - Original Signature Required

Date 6/19/2023

Chief School Administrator - Original Signature Required

Date 6/19/2023

Keith D Ramsey

Contact Person

(717)354-1507

Extn :

Telephone

Extension

keith_ramsey@elanco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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	\$67391481
Ending Unassigned Fund Balance	\$3589728
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.32%

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 6/19/2023
--	-------------------

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 : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/15/23
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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.	The amount in Budgetary Reserve is to protect the district from exceeding the total budget based on additional expenditures and/or funding.
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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the year to help offset future employer obligations for PSERS due to rate increases, for technology initiatives, for future ESSER Costs, and to balance future budgets.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,118,553
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,589,727
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$10,708,280
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	47,146,256
7000 Revenue from State Sources	15,284,923
8000 Revenue from Federal Sources	3,963,331
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$66,394,510
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$77,102,790

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	36,575,503
6112 Interim Real Estate Taxes	215,000
6113 Public Utility Realty Taxes	39,500
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6140 Current Act 511 Taxes - Flat Rate Assessments	175,000
6150 Current Act 511 Taxes - Proportional Assessments	5,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	769,753
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	575,000
6910 Rentals	25,000
6940 Tuition from Patrons	2,200,000
6960 Services Provided Other Local Governmental Units / LEAs	404,500
6990 Refunds and Other Miscellaneous Revenue	47,000
REVENUE FROM LOCAL SOURCES	\$47,146,256
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,774,675
7112 Basic Education Funding-Social Security	883,256
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,750,000
7311 Pupil Transportation Subsidy	1,030,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	180,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	44,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	569,063
7505 Ready to Learn Block Grant	247,418
7820 State Share of Retirement Contributions	4,631,511
REVENUE FROM STATE SOURCES	\$15,284,923
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,112,877
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	141,504
8516 Title III - Language Instruction for English Learners and Immigrant Students	16,802

2023-2024 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 113362303 Eastern Lancaster County SD		
Printed 6/20/2023 10:05:24 AM		Page - 2 of 2
	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8517 Title IV - 21st Century Schools	77,785	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,164,620	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	869,743	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000	
REVENUE FROM FEDERAL SOURCES	\$3,963,331	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,394,510	

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$36,575,503	
Amount of Tax Relief for Homestead Exclusions	<u>\$569,484</u>	
Total Approx. Tax Revenue:	\$37,144,987	
Approx. Tax Levy for Tax Rate Calculation:	\$38,606,285	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$2,874,651,200	\$2,874,651,200
b. Real Estate Mills	13.0400	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,857,165,787	\$2,857,165,787
d. Assessed Value	\$2,903,142,900	\$2,903,142,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$37,485,452	\$37,485,452
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$37,485,452	\$37,485,452
(f Total * g)		
i. Base Mills Subject to Index	13.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.15820%	96.15820%
k. Tax Levy Needed	\$38,606,285	\$38,606,285
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	13.2981	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,606,285	\$38,606,285
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,036,801
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,575,503
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$36,575,503	
Amount of Tax Relief for Homestead Exclusions	<u>\$569,484</u>	
Total Approx. Tax Revenue:	\$37,144,987	
Approx. Tax Levy for Tax Rate Calculation:	\$38,606,285	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.5746	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,409,004	\$39,409,004
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	\$6,427.00	
Number of Homestead/Farmstead Properties	6663	6663
Median Assessed Value of Homestead Properties		\$201,600

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,575,503
Amount of Tax Relief for Homestead Exclusions	<u>\$569,484</u>
Total Approx. Tax Revenue:	\$37,144,987
Approx. Tax Levy for Tax Rate Calculation:	\$38,606,285
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$569,063	Lowering RE Tax Rate	\$0	\$569,063
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$421			\$421
Amount of Tax Relief from State/Local Sources				\$569,484

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113362303 Eastern Lancaster County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/20/2023 10:05:28 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lancaster	2,903,142,900	13.2981	38,606,285			96.15820%	
Totals:	2,903,142,900		38,606,285	- 569,484	= 38,036,801	X 96.15820%	= 36,575,503
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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			\$10.00	\$0.00	175,000	175,000
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						175,000	175,000
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	4,900,000	4,900,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	550,000	550,000
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						5,450,000	5,450,000
Total Act 511, Current Taxes							5,625,000
Act 511 Tax Limit -->				2,857,165,787	X	12	34,285,989
				Market Value		Mills	(511 Limit)

Tax Functio n	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	13.0400	13.2981	1.98%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	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%				

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,776,824
1200 Special Programs - Elementary / Secondary	9,542,430
1300 Vocational Education	1,231,491
1400 Other Instructional Programs - Elementary / Secondary	186,684
1500 Nonpublic School Programs	31,634
Total Instruction	\$38,769,063
2000 Support Services	
2100 Support Services - Students	2,301,208
2200 Support Services - Instructional Staff	4,299,376
2300 Support Services - Administration	3,550,688
2400 Support Services - Pupil Health	1,335,978
2500 Support Services - Business	713,191
2600 Operation and Maintenance of Plant Services	4,290,614
2700 Student Transportation Services	3,504,032
2800 Support Services - Central	2,584,611
2900 Other Support Services	38,000
Total Support Services	\$22,617,698
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,130,220
3300 Community Services	14,500
Total Operation of Non-Instructional Services	\$1,144,720
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	2,350,000
Total Other Expenditures and Financing Uses	\$4,860,000
Total Estimated Expenditures and Other Financing Uses	\$67,391,481

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		14,488,528
200 Personnel Services - Employee Benefits		10,137,190
300 Purchased Professional and Technical Services		777,186
400 Purchased Property Services		5,815
500 Other Purchased Services		1,000,359
600 Supplies		1,366,746
800 Other Objects		1,000
Total Regular Programs - Elementary / Secondary		\$27,776,824
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,781,954
200 Personnel Services - Employee Benefits		1,519,003
300 Purchased Professional and Technical Services		4,256,193
400 Purchased Property Services		2,000
500 Other Purchased Services		923,830
600 Supplies		59,450
Total Special Programs - Elementary / Secondary		\$9,542,430
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		147,674
200 Personnel Services - Employee Benefits		88,165
300 Purchased Professional and Technical Services		5,322
500 Other Purchased Services		972,000
600 Supplies		18,230
800 Other Objects		100
Total Vocational Education		\$1,231,491
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		53,843
200 Personnel Services - Employee Benefits		3,151
300 Purchased Professional and Technical Services		18,189
500 Other Purchased Services		111,501
Total Other Instructional Programs - Elementary / Secondary		\$186,684
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		23,634
600 Supplies		8,000
Total Nonpublic School Programs		\$31,634
Total Instruction		\$38,769,063
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,203,438
200 Personnel Services - Employee Benefits		552,914
300 Purchased Professional and Technical Services		425,253
400 Purchased Property Services		383
500 Other Purchased Services		8,980

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	110,204
800 Other Objects	36
Total Support Services - Students	\$2,301,208
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,482,332
200 Personnel Services - Employee Benefits	1,494,630
300 Purchased Professional and Technical Services	200,576
400 Purchased Property Services	1,925
500 Other Purchased Services	44,346
600 Supplies	72,394
800 Other Objects	3,173
Total Support Services - Instructional Staff	\$4,299,376
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,178,546
200 Personnel Services - Employee Benefits	1,038,973
300 Purchased Professional and Technical Services	181,250
400 Purchased Property Services	10,450
500 Other Purchased Services	38,341
600 Supplies	78,955
800 Other Objects	24,173
Total Support Services - Administration	\$3,550,688
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	593,470
200 Personnel Services - Employee Benefits	367,785
300 Purchased Professional and Technical Services	372,000
400 Purchased Property Services	175
500 Other Purchased Services	551
600 Supplies	1,997
Total Support Services - Pupil Health	\$1,335,978
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	385,025
200 Personnel Services - Employee Benefits	195,405
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	51,761
800 Other Objects	36,000
Total Support Services - Business	\$713,191
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	756,826
200 Personnel Services - Employee Benefits	377,577
300 Purchased Professional and Technical Services	101,200
400 Purchased Property Services	1,472,561
500 Other Purchased Services	300,450
600 Supplies	1,278,000

LEA : 113362303 Eastern Lancaster County SD

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Description	Amount
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$4,290,614
2700 Student Transportation Services	
100 Personnel Services - Salaries	111,859
200 Personnel Services - Employee Benefits	72,664
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	750
500 Other Purchased Services	2,984,559
600 Supplies	33,000
800 Other Objects	1,200
Total Student Transportation Services	\$3,504,032
2800 Support Services - Central	
100 Personnel Services - Salaries	1,326,331
200 Personnel Services - Employee Benefits	623,886
300 Purchased Professional and Technical Services	70,587
400 Purchased Property Services	104,400
500 Other Purchased Services	276,720
600 Supplies	181,087
800 Other Objects	1,600
Total Support Services - Central	\$2,584,611
2900 Other Support Services	
500 Other Purchased Services	38,000
Total Other Support Services	\$38,000
Total Support Services	\$22,617,698
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	734,353
200 Personnel Services - Employee Benefits	96,964
300 Purchased Professional and Technical Services	116,250
400 Purchased Property Services	25,700
500 Other Purchased Services	68,100
600 Supplies	78,007
800 Other Objects	10,846
Total Student Activities	\$1,130,220
3300 Community Services	
600 Supplies	10,700
800 Other Objects	3,800
Total Community Services	\$14,500
Total Operation of Non-Instructional Services	\$1,144,720
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,000

LEA : 113362303 Eastern Lancaster County SD

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,350,000
Total Budgetary Reserve	\$2,350,000
Total Other Expenditures and Financing Uses	\$4,860,000
TOTAL EXPENDITURES	\$67,391,481

LEA : 113362303 Eastern Lancaster County SD

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	10,979,601	11,500,000
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	8,400,000	6,900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,600,000	1,600,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	10,000,000	10,000,000
Private Purpose Trust Fund	77,380	77,380
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	82,000	82,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,138,981	\$30,159,380

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		

LEA : 113362303 Eastern Lancaster County SD

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$31,138,981	\$30,159,380

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	410,000	410,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	9,000,000
0599 Other Noncurrent Liabilities	58,350,000	48,300,000
Total General Fund	\$67,260,000	\$57,710,000
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)	35,000	40,000
0599 Other Noncurrent Liabilities	450,000	375,000
Total Food Service / Cafeteria Operations Fund	\$485,000	\$415,000
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	\$67,745,000	\$58,125,000

<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	\$67,745,000	\$58,125,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,121,581
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,589,728
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,711,309
5900 Budgetary Reserve	2,350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,061,309