

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/05/2023



President of the Board - Original Signature Required6-5-23

Date

Secretary of the Board - Original Signature Required6/6/2023

Date

Chief School Administrator - Original Signature Required6/6/2023

Date

Amanda Allison

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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 : Lampeter-Strasburg SD	COUNTY : Lancaster	AUN : 113363603
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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	\$60391401
Ending Unassigned Fund Balance	\$4426018
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.32%

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 6/7/2023
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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 : Lampeter-Strasburg SD	County : Lancaster	AUN Number : 113363603
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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 5-1-23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$406,621.00</div> <div>Function 2200, Object 200: \$504,544.00</div>	Certified employee tuition reimbursement (2271-240) causes the 2200 benefits to be higher than wages
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for financial security for the District during poor economic times and to have the option to pay for unforeseen 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.	To provide for financial security for the District during poor economic times and to have the option to pay for unforeseen expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned balances for retirement benefits, outstanding assessment appeals, technology, and capital expenditures

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,237,858
0850 Unassigned Fund Balance	4,594,109
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,831,967</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,924,443
7000 Revenue from State Sources	14,093,201
8000 Revenue from Federal Sources	1,112,666
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,130,310</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$71,962,277</u>

LEA : 113363603 Lampeter-Strasburg SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	38,669,179
6112 Interim Real Estate Taxes	172,123
6113 Public Utility Realty Taxes	39,000
6150 Current Act 511 Taxes - Proportional Assessments	4,592,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	665,641
6910 Rentals	15,000
6940 Tuition from Patrons	36,500
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$44,924,443
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,100,000
7112 Basic Education Funding-Social Security	910,093
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	80,000
7271 Special Education funds for School-Aged Pupils	1,600,000
7311 Pupil Transportation Subsidy	779,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	59,670
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	810,423
7360 Safe Schools	103,467
7505 Ready to Learn Block Grant	281,120
7820 State Share of Retirement Contributions	4,266,428
REVENUE FROM STATE SOURCES	\$14,093,201
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	503,505
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	87,522
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	521,639
REVENUE FROM FEDERAL SOURCES	\$1,112,666
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,130,310

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,669,179	
Amount of Tax Relief for Homestead Exclusions	<u>\$810,423</u>	
Total Approx. Tax Revenue:	\$39,479,602	
Approx. Tax Levy for Tax Rate Calculation:	\$40,675,556	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$2,246,969,189	\$2,246,969,189
b. Real Estate Mills	17.5762	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,057,439,105	\$2,057,439,105
d. Assessed Value	\$2,264,420,321	\$2,264,420,321
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$39,493,180	\$39,493,180
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$39,493,180	\$39,493,180
(f Total * g)		
i. Base Mills Subject to Index	17.5762	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$40,675,556	\$40,675,556
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.9629	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$40,675,556	\$40,675,556
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$39,865,133
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$38,669,179
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$38,669,179	
Amount of Tax Relief for Homestead Exclusions	<u>\$810,423</u>	
Total Approx. Tax Revenue:	\$39,479,602	
Approx. Tax Levy for Tax Rate Calculation:	\$40,675,556	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.2968	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$41,431,646	\$41,431,646
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	\$7,881.00	
Number of Homestead/Farmstead Properties	5729	5729
Median Assessed Value of Homestead Properties		\$218,950

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$38,669,179
Amount of Tax Relief for Homestead Exclusions	<u>\$810,423</u>
Total Approx. Tax Revenue:	\$39,479,602
Approx. Tax Levy for Tax Rate Calculation:	\$40,675,556
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$810,423	Lowering RE Tax Rate	\$0	\$810,423
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$810,423

2023-2024 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113363603 Lampeter-Strasburg SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/7/2023 8:52:18 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	2,264,420,321	17.9629	40,675,556			97.00000%	
Totals:	2,264,420,321		40,675,556	-	810,423 =	39,865,133 X	97.00000% = 38,669,179
				<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			\$0.00	\$0.00	0	0
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						0	0
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%	4,017,000	4,017,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	575,000	575,000
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						4,592,000	4,592,000
Total Act 511, Current Taxes							4,592,000
Act 511 Tax Limit -->				2,057,439,105 X		12	24,689,269
				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	17.5762	17.9629	2.21%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,848,537
1200 Special Programs - Elementary / Secondary	9,709,818
1300 Vocational Education	1,049,828
1400 Other Instructional Programs - Elementary / Secondary	482,964
1500 Nonpublic School Programs	39,975
Total Instruction	\$36,131,122
2000 Support Services	
2100 Support Services - Students	2,527,477
2200 Support Services - Instructional Staff	1,096,213
2300 Support Services - Administration	3,335,999
2400 Support Services - Pupil Health	655,057
2500 Support Services - Business	608,536
2600 Operation and Maintenance of Plant Services	4,817,693
2700 Student Transportation Services	2,104,231
2800 Support Services - Central	1,725,546
2900 Other Support Services	27,400
Total Support Services	\$16,898,152
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,177,852
3300 Community Services	6,000
3400 Scholarships and Awards	1,750
Total Operation of Non-Instructional Services	\$1,185,602
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,831,429
5200 Interfund Transfers - Out	2,865,096
5900 Budgetary Reserve	480,000
Total Other Expenditures and Financing Uses	\$6,176,525
Total Estimated Expenditures and Other Financing Uses	\$60,391,401

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,972,928
200 Personnel Services - Employee Benefits	9,400,624
300 Purchased Professional and Technical Services	215,375
400 Purchased Property Services	94,590
500 Other Purchased Services	732,100
600 Supplies	430,520
700 Property	2,000
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	\$24,848,537
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,696,542
200 Personnel Services - Employee Benefits	2,415,310
300 Purchased Professional and Technical Services	2,414,836
400 Purchased Property Services	2,000
500 Other Purchased Services	1,168,930
600 Supplies	7,300
800 Other Objects	4,900
Total Special Programs - Elementary / Secondary	\$9,709,818
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	154,930
200 Personnel Services - Employee Benefits	96,735
400 Purchased Property Services	91,019
500 Other Purchased Services	696,144
600 Supplies	11,000
Total Vocational Education	\$1,049,828
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	200,253
200 Personnel Services - Employee Benefits	117,036
300 Purchased Professional and Technical Services	95,530
500 Other Purchased Services	68,545
600 Supplies	1,600
Total Other Instructional Programs - Elementary / Secondary	\$482,964
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	39,975
Total Nonpublic School Programs	\$39,975
Total Instruction	\$36,131,122
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,523,733
200 Personnel Services - Employee Benefits	947,649
300 Purchased Professional and Technical Services	30,405
500 Other Purchased Services	12,350

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<u>Description</u>	<u>Amount</u>
600 Supplies	11,840
800 Other Objects	1,500
Total Support Services - Students	\$2,527,477
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	406,621
200 Personnel Services - Employee Benefits	504,544
300 Purchased Professional and Technical Services	54,925
500 Other Purchased Services	3,000
600 Supplies	40,830
700 Property	84,693
800 Other Objects	1,600
Total Support Services - Instructional Staff	\$1,096,213
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,799,213
200 Personnel Services - Employee Benefits	1,190,788
300 Purchased Professional and Technical Services	263,950
500 Other Purchased Services	19,680
600 Supplies	38,718
800 Other Objects	23,650
Total Support Services - Administration	\$3,335,999
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	382,262
200 Personnel Services - Employee Benefits	251,145
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	150
600 Supplies	17,000
Total Support Services - Pupil Health	\$655,057
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	330,065
200 Personnel Services - Employee Benefits	220,166
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	4,435
500 Other Purchased Services	2,500
600 Supplies	5,470
800 Other Objects	900
Total Support Services - Business	\$608,536
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,684,920
200 Personnel Services - Employee Benefits	1,046,281
300 Purchased Professional and Technical Services	122,700
400 Purchased Property Services	482,942
500 Other Purchased Services	370,300
600 Supplies	1,082,150
700 Property	28,000
800 Other Objects	400

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$4,817,693
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	262,670
200 Personnel Services - Employee Benefits	154,191
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	38,275
500 Other Purchased Services	1,528,385
600 Supplies	59,600
700 Property	60,000
800 Other Objects	110
Total Student Transportation Services	\$2,104,231
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	553,031
200 Personnel Services - Employee Benefits	367,508
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	40,000
500 Other Purchased Services	2,000
600 Supplies	279,900
700 Property	384,407
800 Other Objects	200
Total Support Services - Central	\$1,725,546
2900 <u>Other Support Services</u>	
500 Other Purchased Services	27,400
Total Other Support Services	\$27,400
Total Support Services	\$16,898,152
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	593,782
200 Personnel Services - Employee Benefits	272,720
300 Purchased Professional and Technical Services	95,040
400 Purchased Property Services	28,000
500 Other Purchased Services	65,760
600 Supplies	64,500
700 Property	43,320
800 Other Objects	14,730
Total Student Activities	\$1,177,852
3300 <u>Community Services</u>	
800 Other Objects	6,000
Total Community Services	\$6,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	1,750
Total Scholarships and Awards	\$1,750
Total Operation of Non-Instructional Services	\$1,185,602

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	841,429
900 Other Uses of Funds	1,990,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,831,429
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,865,096
Total Interfund Transfers - Out	\$2,865,096
5900 <u>Budgetary Reserve</u>	
800 Other Objects	480,000
Total Budgetary Reserve	\$480,000
Total Other Expenditures and Financing Uses	\$6,176,525
TOTAL EXPENDITURES	\$60,391,401

LEA : 113363603 Lampeter-Strasburg SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	11,800,000	11,600,000
Public Purpose (Expendable) Trust Fund	19,000	19,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,500,000	3,300,000
Other Capital Projects Fund	13,000,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	430,000	400,000
Child Care Operations Fund	365,000	345,000
Other Enterprise Funds		
Internal Service Fund	2,075,000	2,075,000
Private Purpose Trust Fund	180,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,569,000	\$23,109,000

<u>Long-Term Investments</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		

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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	\$31,569,000	\$23,109,000

LEA : 113363603 Lampeter-Strasburg SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	23,825,000	21,835,000
0520 Extended-Term Financing Agreements Payable	226,635	101,265
0530 Lease and Other Right To Use Obligations	92,722	56,396
0540 Accumulated Compensated Absences	2,837,355	2,837,355
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,334,929	5,334,929
0599 Other Noncurrent Liabilities	65,017,023	65,017,023
Total General Fund	\$97,333,664	\$95,181,968
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		

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	9,241	9,241
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	59,711	59,711
0599 Other Noncurrent Liabilities	1,536,111	1,536,111
Total Food Service / Cafeteria Operations Fund	\$1,605,063	\$1,605,063
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	14,830	14,830
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	42,894	42,894
0599 Other Noncurrent Liabilities	656,733	656,733
Total Child Care Operations Fund	\$714,457	\$714,457
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	\$99,653,184	\$97,501,488

<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	\$99,653,184	\$97,501,488

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,144,858
0850 Unassigned Fund Balance	4,426,018
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,570,876
5900 Budgetary Reserve	480,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,050,876