

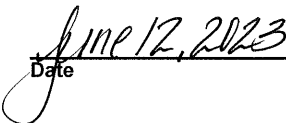
FINAL GENERAL FUND BUDGET

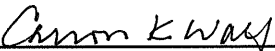
Fiscal Year 2023-2024

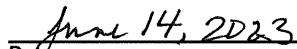
General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/12/2023

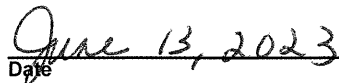


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michelle D Shuler

(717)566-5323

Extn :

Contact Person

Telephone

Extension

mshuler@ldsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lower Dauphin SD	COUNTY : Dauphin	AUN : 115224003
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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	\$77210000
Ending Unassigned Fund Balance	\$1867247
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.41%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

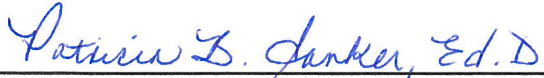
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/23
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Lower Dauphin SD	County : Dauphin	AUN Number : 115224003
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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 MAY 1, 2023
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$933,603.00 Function 2200, Object 200: \$1,054,615.00	Tuition Reimbursement - Object 240 is included in Function 2270 Staff Development for \$400,000.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for transfers including those related to federal programs.
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 to meet operational needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Buildings and Grounds, Benefits - PSERS and Health Insurance.

<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	30,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	7,600,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,292,247	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,892,247</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	43,630,505	
7000 Revenue from State Sources	24,961,013	
8000 Revenue from Federal Sources	3,193,482	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$71,785,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$86,677,247</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	31,530,950
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	5,925
6120 Current Per Capita Taxes, Section 679	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	122,000
6150 Current Act 511 Taxes - Proportional Assessments	8,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,490,000
6500 Earnings on Investments	875,000
6700 Revenues from LEA Activities	83,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	786,630
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	120,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$43,630,505
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,295,934
7112 Basic Education Funding-Social Security	1,152,818
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,775,475
7311 Pupil Transportation Subsidy	1,505,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	770,701
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,701,924
7505 Ready to Learn Block Grant	441,906
7820 State Share of Retirement Contributions	5,137,255
REVENUE FROM STATE SOURCES	\$24,961,013
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	486,315
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	88,183
8517 Title IV - 21st Century Schools	38,684
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	493,687

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,957,397
8752 ARP ESSER Summer Programs	13,216
8753 ARP ESSER Afterschool Programs	8,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$3,193,482
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	71,785,000

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$31,540,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,701,924</u>	
Total Approx. Tax Revenue:	\$33,241,924	
Approx. Tax Levy for Tax Rate Calculation:	\$34,556,091	
	Dauphin	Total

2022-23 Data		
a. Assessed Value	\$1,762,638,124	\$1,762,638,124
b. Real Estate Mills	18.9700	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,225,016,681	\$2,225,016,681
d. Assessed Value	\$1,821,120,924	\$1,821,120,924
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$33,437,245	\$33,437,245
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$33,437,245	\$33,437,245
(f Total * g)		
i. Base Mills Subject to Index	18.9700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$34,556,091	\$34,556,091
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	18.9700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,546,664	\$34,546,664
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,844,740
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,530,950
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	\$31,540,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,701,924</u>	
Total Approx. Tax Revenue:	\$33,241,924	
Approx. Tax Levy for Tax Rate Calculation:	\$34,556,091	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9185	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,273,997	\$36,273,997
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	\$12,703.00	
Number of Homestead/Farmstead Properties	7196	7196
Median Assessed Value of Homestead Properties		\$127,000

Act 1 Index (current): 5.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$31,540,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,701,924</u>
Total Approx. Tax Revenue:	\$33,241,924
Approx. Tax Levy for Tax Rate Calculation:	\$34,556,091

Dauphin

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,701,924	Lowering RE Tax Rate	\$0	\$1,701,924
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,701,924

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Dauphin	1,821,120,924	18.9700	34,546,664			96.00000%			
Totals:		1,821,120,924	34,546,664	-	1,701,924	=	32,844,740 X	96.00000% =	31,530,950
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	75,000				
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			\$5.00	\$0.00	75,000	75,000		
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	47,000	47,000		
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				122,000			122,000		
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%	4,900,000	4,900,000		
6152	Current Act 511 Occupation Taxes			1.0000	0.000	2,400,000	2,400,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	800,000	800,000		
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				8,100,000			8,100,000		
Total Act 511, Current Taxes							8,222,000		
Act 511 Tax Limit -->				2,225,016,681 X			12		
				Market Value			Mills		
							26,700,200 (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> Dauphin	18.9700	18.9700	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6152	Current Act 511 Occupation Taxes	1.0000	1.0000	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

LEA : 115224003 Lower Dauphin SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,894,247
1200 Special Programs - Elementary / Secondary	12,840,251
1300 Vocational Education	2,995,041
1400 Other Instructional Programs - Elementary / Secondary	1,246,930
1600 Adult Education Programs	191,539
1800 Pre-Kindergarten	21,248
Total Instruction	\$46,189,256
2000 Support Services	
2100 Support Services - Students	2,928,379
2200 Support Services - Instructional Staff	3,627,913
2300 Support Services - Administration	4,546,882
2400 Support Services - Pupil Health	879,140
2500 Support Services - Business	732,482
2600 Operation and Maintenance of Plant Services	9,192,785
2700 Student Transportation Services	3,446,766
2800 Support Services - Central	510,330
2900 Other Support Services	40,706
Total Support Services	\$25,905,383
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,162,916
3300 Community Services	22,608
Total Operation of Non-Instructional Services	\$1,185,524
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	22,000
5200 Interfund Transfers - Out	3,507,837
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$3,929,837
Total Estimated Expenditures and Other Financing Uses	\$77,210,000

LEA : 115224003 Lower Dauphin SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,925,980
200 Personnel Services - Employee Benefits	10,652,308
300 Purchased Professional and Technical Services	722,545
400 Purchased Property Services	115,567
500 Other Purchased Services	1,349,094
600 Supplies	1,068,845
700 Property	51,500
800 Other Objects	8,408
Total Regular Programs - Elementary / Secondary	\$28,894,247
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,380,398
200 Personnel Services - Employee Benefits	3,670,648
300 Purchased Professional and Technical Services	1,038,700
500 Other Purchased Services	2,687,429
600 Supplies	59,126
800 Other Objects	3,950
Total Special Programs - Elementary / Secondary	\$12,840,251
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	954,251
200 Personnel Services - Employee Benefits	642,386
300 Purchased Professional and Technical Services	16,300
400 Purchased Property Services	5,629
500 Other Purchased Services	1,295,606
600 Supplies	80,369
800 Other Objects	500
Total Vocational Education	\$2,995,041
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	687,239
200 Personnel Services - Employee Benefits	479,441
300 Purchased Professional and Technical Services	59,500
500 Other Purchased Services	11,750
600 Supplies	9,000
Total Other Instructional Programs - Elementary / Secondary	\$1,246,930
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	191,539
Total Adult Education Programs	\$191,539
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,248
Total Pre-Kindergarten	\$21,248
Total Instruction	\$46,189,256

LEA : 115224003 Lower Dauphin SD

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,599,826
200 Personnel Services - Employee Benefits	1,107,926
300 Purchased Professional and Technical Services	195,126
400 Purchased Property Services	1,050
500 Other Purchased Services	2,950
600 Supplies	18,001
800 Other Objects	3,500
Total Support Services - Students	\$2,928,379
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	933,603
200 Personnel Services - Employee Benefits	1,054,615
300 Purchased Professional and Technical Services	208,121
400 Purchased Property Services	2,335
500 Other Purchased Services	6,650
600 Supplies	935,203
700 Property	479,696
800 Other Objects	7,690
Total Support Services - Instructional Staff	\$3,627,913
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,428,819
200 Personnel Services - Employee Benefits	1,558,413
300 Purchased Professional and Technical Services	362,500
400 Purchased Property Services	9,090
500 Other Purchased Services	100,300
600 Supplies	47,120
700 Property	4,500
800 Other Objects	36,140
Total Support Services - Administration	\$4,546,882
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	528,297
200 Personnel Services - Employee Benefits	321,543
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	500
600 Supplies	11,300
Total Support Services - Pupil Health	\$879,140
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	362,854
200 Personnel Services - Employee Benefits	281,778
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	5,200
700 Property	2,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	850
Total Support Services - Business	\$732,482
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,730,747
200 Personnel Services - Employee Benefits	1,422,638
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	1,055,000
500 Other Purchased Services	298,400
600 Supplies	1,611,300
700 Property	2,955,000
800 Other Objects	9,700
Total Operation and Maintenance of Plant Services	\$9,192,785
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	142,281
200 Personnel Services - Employee Benefits	110,312
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,157,373
600 Supplies	33,000
800 Other Objects	800
Total Student Transportation Services	\$3,446,766
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	279,301
200 Personnel Services - Employee Benefits	206,229
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	1,750
600 Supplies	1,150
800 Other Objects	2,900
Total Support Services - Central	\$510,330
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,706
Total Other Support Services	\$40,706
Total Support Services	\$25,905,383
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	305,000
200 Personnel Services - Employee Benefits	127,033
300 Purchased Professional and Technical Services	442,350
400 Purchased Property Services	44,000
500 Other Purchased Services	95,500
600 Supplies	112,840
800 Other Objects	36,193
Total Student Activities	\$1,162,916
3300 <u>Community Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	8,548
200 Personnel Services - Employee Benefits	3,560
600 Supplies	10,500
Total Community Services	\$22,608
Total Operation of Non-Instructional Services	\$1,185,524
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,000
Total Debt Service / Other Expenditures and Financing Uses	\$22,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,507,837
Total Interfund Transfers - Out	\$3,507,837
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$3,929,837
TOTAL EXPENDITURES	\$77,210,000

LEA : 115224003 Lower Dauphin SD

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	19,500,000	18,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	347,000	359,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,745,000	1,763,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	725,000	725,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$22,442,000	\$21,472,000

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 : 115224003 Lower Dauphin SD

<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	\$22,442,000	\$21,472,000

LEA : 115224003 Lower Dauphin SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	6,965,000	3,494,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,375,000	1,375,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,340,000	\$4,869,000
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		

LEA : 115224003 Lower Dauphin SD

<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	\$8,340,000	\$4,869,000

LEA : 115224003 Lower Dauphin SD

<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	\$8,340,000	\$4,869,000

Account Description	Amounts
0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,867,247
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,467,247
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,897,247