

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

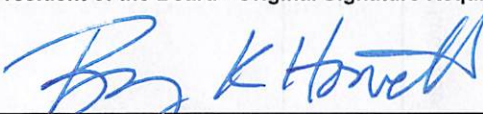
Date of Adoption of the General Fund Budget: 06/19/2023



President of the Board - Original Signature Required

19 JUNE 23

Date



Secretary of the Board - Original Signature Required

6-19-23

Date



Chief School Administrator - Original Signature Required

6/19/23

Date

Bryan K Howett

Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Central SD	COUNTY : Lancaster	AUN : 113364403
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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	\$67482981
Ending Unassigned Fund Balance	\$4618290
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.84%

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 7/20/23
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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 : Manheim Central SD	County : Lancaster	AUN Number : 113364403
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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 05/17/2023
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved for the uncertainty of budget revenue and 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.	Budget Stabilization
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Capital Projects: \$10,000,000 Future Debt Service: \$11,300,000

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	219,446	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	21,300,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,180,820	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$26,480,820</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	46,240,587	
7000 Revenue from State Sources	18,984,819	
8000 Revenue from Federal Sources	1,695,045	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$66,920,451</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$93,401,271</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,033,902
6112 Interim Real Estate Taxes	297,975
6113 Public Utility Realty Taxes	37,500
6114 Payments in Lieu of Current Taxes - State / Local	233,308
6150 Current Act 511 Taxes - Proportional Assessments	5,356,652
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	1,600,000
6700 Revenues from LEA Activities	80,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	675,000
6910 Rentals	1,500
6940 Tuition from Patrons	99,750
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$46,240,587
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,685,765
7112 Basic Education Funding-Social Security	994,896
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,898,515
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,830
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,048,445
7505 Ready to Learn Block Grant	301,665
7820 State Share of Retirement Contributions	4,211,703
REVENUE FROM STATE SOURCES	\$18,984,819
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	516,251
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	81,491
8517 Title IV - 21st Century Schools	44,303
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$1,695,045
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	66,920,451

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,033,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,960</u>	
Total Approx. Tax Revenue:	\$38,084,862	
Approx. Tax Levy for Tax Rate Calculation:	\$39,527,741	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$2,442,835,500	\$2,442,835,500
b. Real Estate Mills	15.6145	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,378,387,990	\$2,378,387,990
d. Assessed Value	\$2,463,739,300	\$2,463,739,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$38,143,655	\$38,143,655
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$38,143,655	\$38,143,655
(f Total * g)		
i. Base Mills Subject to Index	15.6145	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.25000%	96.25000%
k. Tax Levy Needed	\$39,527,741	\$39,527,741
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.0438	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,527,741	\$39,527,741
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,476,781
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,033,902
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,033,902	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,960</u>	
Total Approx. Tax Revenue:	\$38,084,862	
Approx. Tax Levy for Tax Rate Calculation:	\$39,527,741	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.2546	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,047,097	\$40,047,097
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	\$9,226.16	
Number of Homestead/Farmstead Properties	7100	7100
Median Assessed Value of Homestead Properties		\$198,200

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$37,033,902
Amount of Tax Relief for Homestead Exclusions	<u>\$1,050,960</u>
Total Approx. Tax Revenue:	\$38,084,862
Approx. Tax Levy for Tax Rate Calculation:	\$39,527,741
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,048,445	Lowering RE Tax Rate	\$0	\$1,048,445
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,515			\$2,515
Amount of Tax Relief from State/Local Sources				\$1,050,960

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>		
Lancaster	2,463,739,300	16.0438	39,527,741			96.25000%		
Totals:	2,463,739,300		39,527,741	-	1,050,960	=	38,476,781 X 96.25000% = 37,033,902	
				<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%	4,706,652	4,706,652	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	650,000	650,000	
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						5,356,652	5,356,652	
Total Act 511, Current Taxes							5,356,652	
Act 511 Tax Limit -->					2,378,387,990 X	12	28,540,656	
					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	15.6145	16.0438	2.75%	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	26,064,563
1200 Special Programs - Elementary / Secondary	10,146,308
1300 Vocational Education	1,547,721
1400 Other Instructional Programs - Elementary / Secondary	135,300
1800 Pre-Kindergarten	89,007
Total Instruction	\$37,982,899
2000 Support Services	
2100 Support Services - Students	1,986,438
2200 Support Services - Instructional Staff	1,952,241
2300 Support Services - Administration	3,377,638
2400 Support Services - Pupil Health	555,076
2500 Support Services - Business	936,257
2600 Operation and Maintenance of Plant Services	4,766,095
2700 Student Transportation Services	3,494,096
2800 Support Services - Central	1,924,343
2900 Other Support Services	41,000
Total Support Services	\$19,033,184
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,515,818
3300 Community Services	68,000
Total Operation of Non-Instructional Services	\$1,583,818
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,563,080
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,883,080
Total Estimated Expenditures and Other Financing Uses	\$67,482,981

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,542,518
200 Personnel Services - Employee Benefits	8,481,109
300 Purchased Professional and Technical Services	595,875
400 Purchased Property Services	892,608
500 Other Purchased Services	1,542,500
600 Supplies	998,853
800 Other Objects	11,100
Total Regular Programs - Elementary / Secondary	\$26,064,563
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,545,968
200 Personnel Services - Employee Benefits	2,429,140
300 Purchased Professional and Technical Services	2,986,000
500 Other Purchased Services	1,130,900
600 Supplies	53,800
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$10,146,308
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	256,797
200 Personnel Services - Employee Benefits	158,238
500 Other Purchased Services	1,113,386
600 Supplies	15,500
800 Other Objects	3,800
Total Vocational Education	\$1,547,721
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	125,200
Total Other Instructional Programs - Elementary / Secondary	\$135,300
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	47,500
200 Personnel Services - Employee Benefits	41,157
600 Supplies	350
Total Pre-Kindergarten	\$89,007
Total Instruction	\$37,982,899
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,165,796
200 Personnel Services - Employee Benefits	669,482
300 Purchased Professional and Technical Services	117,000
500 Other Purchased Services	2,250
600 Supplies	27,900
800 Other Objects	4,010

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Description	Amount
Total Support Services - Students	\$1,986,438
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	884,373
200 Personnel Services - Employee Benefits	881,743
300 Purchased Professional and Technical Services	88,000
500 Other Purchased Services	18,250
600 Supplies	71,525
800 Other Objects	8,350
Total Support Services - Instructional Staff	\$1,952,241
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,920,702
200 Personnel Services - Employee Benefits	1,219,495
300 Purchased Professional and Technical Services	108,500
500 Other Purchased Services	47,031
600 Supplies	38,250
800 Other Objects	43,660
Total Support Services - Administration	\$3,377,638
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	325,027
200 Personnel Services - Employee Benefits	210,299
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	50
600 Supplies	19,200
Total Support Services - Pupil Health	\$555,076
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	426,749
200 Personnel Services - Employee Benefits	271,008
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	46,000
600 Supplies	110,500
800 Other Objects	34,000
Total Support Services - Business	\$936,257
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,648,667
200 Personnel Services - Employee Benefits	1,072,133
300 Purchased Professional and Technical Services	145,500
400 Purchased Property Services	518,750
500 Other Purchased Services	251,980
600 Supplies	1,093,365
700 Property	35,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$4,766,095
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	66,432

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	48,964
300	Purchased Professional and Technical Services	1,000
400	Purchased Property Services	1,000
500	Other Purchased Services	3,253,000
600	Supplies	123,700
Total Student Transportation Services		\$3,494,096
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	673,888
200	Personnel Services - Employee Benefits	430,045
300	Purchased Professional and Technical Services	238,540
400	Purchased Property Services	136,520
500	Other Purchased Services	11,300
600	Supplies	428,300
700	Property	5,000
800	Other Objects	750
Total Support Services - Central		\$1,924,343
2900 <u>Other Support Services</u>		
500	Other Purchased Services	31,000
800	Other Objects	10,000
Total Other Support Services		\$41,000
Total Support Services		\$19,033,184
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	668,330
200	Personnel Services - Employee Benefits	296,928
300	Purchased Professional and Technical Services	153,268
400	Purchased Property Services	115,600
500	Other Purchased Services	105,770
600	Supplies	135,990
700	Property	11,932
800	Other Objects	28,000
Total Student Activities		\$1,515,818
3300 <u>Community Services</u>		
300	Purchased Professional and Technical Services	55,000
800	Other Objects	13,000
Total Community Services		\$68,000
Total Operation of Non-Instructional Services		\$1,583,818
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	5,880,631
900	Other Uses of Funds	2,682,449
Total Debt Service / Other Expenditures and Financing Uses		\$8,563,080
5200 <u>Interfund Transfers - Out</u>		

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	70,000
Total Interfund Transfers - Out	\$70,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,883,080
TOTAL EXPENDITURES	\$67,482,981

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Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	27,805,792	27,284,361
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	3,157,352	2,927,352
Other Capital Projects Fund	17,108,014	9,108,014
Debt Service Fund	25,000	25,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,535,000	1,400,000
Private Purpose Trust Fund	970,000	955,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	183,000	170,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$50,784,158	\$41,869,727

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		

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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	\$50,784,158	\$41,869,727

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	114,120,000	109,755,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	2,600,000	2,500,000
0540 Accumulated Compensated Absences	2,035,000	2,050,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,801,427	7,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$125,556,427	\$121,305,000
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	\$125,556,427	\$121,305,000

<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	\$125,556,427	\$121,305,000

Account Description	Amounts
0810 Nonspendable Fund Balance	219,446
0820 Restricted Fund Balance	
0830 Committed Fund Balance	21,300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,618,290
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$25,918,290
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,387,736