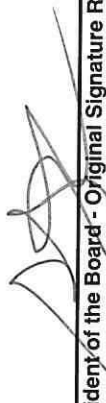


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

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



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Donna M Robbins

Contact Person

robbindo@mtwp.net

Email Address



Date 6/15/2023



Date 6/15/2023



Date 6/15/2023

(717)569-8231 Extn :

Telephone Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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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	\$117957859
Ending Unassigned Fund Balance	\$9413833
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.98%

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 6/15/2023
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DUE DATE: AUGUST 15, 2023

FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Manheim Township SD	County : Lancaster	AUN Number : 113364503
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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
	5-18-23

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures or loss of revenues
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.	Maintenance of 8% of budgeted revenues per Board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for the following expenditures: unanticipated medical claims, PSERS rate stabilization, technology, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Commitments are for the High School store and the District's social services fund.

<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	75,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	11,589,153	
0840 Assigned Fund Balance	12,180	
0850 Unassigned Fund Balance	8,956,465	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,557,798</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	89,222,172	
7000 Revenue from State Sources	25,935,680	
8000 Revenue from Federal Sources	814,832	
9000 Other Financing Sources	35,000	
Total Estimated Revenues And Other Financing Sources		<u>\$116,007,684</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$136,565,482</u>

LEA : 113364503 Manheim Township SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	73,876,997
6112 Interim Real Estate Taxes	425,000
6113 Public Utility Realty Taxes	77,000
6114 Payments in Lieu of Current Taxes - State / Local	273,675
6140 Current Act 511 Taxes - Flat Rate Assessments	275,000
6150 Current Act 511 Taxes - Proportional Assessments	10,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	147,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,025,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	155,000
6940 Tuition from Patrons	80,000
6960 Services Provided Other Local Governmental Units / LEAs	135,000
6980 Revenue from Community Services Activities	202,000
REVENUE FROM LOCAL SOURCES	\$89,222,172
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,157,384
7112 Basic Education Funding-Social Security	1,814,877
7160 Tuition for Orphans Subsidy	100,000
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,890,149
7311 Pupil Transportation Subsidy	1,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	908,942
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,417,227
7360 Safe Schools	95,000
7505 Ready to Learn Block Grant	474,037
7820 State Share of Retirement Contributions	7,862,564
REVENUE FROM STATE SOURCES	\$25,935,680
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	603,133
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	114,092

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	50,000
8517 Title IV - 21st Century Schools	47,607
REVENUE FROM FEDERAL SOURCES	\$814,832
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	116,007,684

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$73,876,997	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,417,227</u>	
Total Approx. Tax Revenue:	\$75,294,224	
Approx. Tax Levy for Tax Rate Calculation:	\$76,801,918	
	Lancaster	Total

2022-23 Data		
a. Assessed Value	\$4,541,197,400	\$4,541,197,400
b. Real Estate Mills	16.1277	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$4,243,735,001	\$4,243,735,001
d. Assessed Value	\$4,601,093,800	\$4,601,093,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$73,239,069	\$73,239,069
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$73,239,069	\$73,239,069
(f Total * g)		
i. Base Mills Subject to Index	16.1277	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$76,801,918	\$76,801,918
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	16.6921	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$76,801,918	\$76,801,918
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$75,384,691
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$73,876,997
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$73,876,997	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,417,227</u>	
Total Approx. Tax Revenue:	\$75,294,224	
Approx. Tax Levy for Tax Rate Calculation:	\$76,801,918	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.7889	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$77,247,304	\$77,247,304
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,558.02	
Number of Homestead/Farmstead Properties	9921	9921
Median Assessed Value of Homestead Properties		\$225,900

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$73,876,997
Amount of Tax Relief for Homestead Exclusions	<u>\$1,417,227</u>
Total Approx. Tax Revenue:	\$75,294,224
Approx. Tax Levy for Tax Rate Calculation:	\$76,801,918
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,417,227	Lowering RE Tax Rate	\$0	\$1,417,227
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,417,227

2023-2024 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 113364503 Manheim Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 6/20/2023 1:27:38 PM				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	4,601,093,800	16.6921	76,801,918			98.00000%		
Totals:	4,601,093,800		76,801,918	-	1,417,227	=	75,384,691	
					X	98.00000%	=	73,876,997
				<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			\$10.00	\$0.00	275,000	275,000	
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						275,000	275,000	
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%	9,650,000	9,650,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,300,000	1,300,000	
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						10,950,000	10,950,000	
Total Act 511, Current Taxes							11,225,000	
Act 511 Tax Limit -->					4,243,735,001	X	12	
					Market Value		Mills	
							50,924,820	
							(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	16.1277	16.6921	3.50%	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 : 113364503 Manheim Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,381,285
1200 Special Programs - Elementary / Secondary	15,633,905
1300 Vocational Education	1,080,137
1400 Other Instructional Programs - Elementary / Secondary	218,715
1500 Nonpublic School Programs	66,500
Total Instruction	\$65,380,542
2000 Support Services	
2100 Support Services - Students	4,503,714
2200 Support Services - Instructional Staff	5,488,780
2300 Support Services - Administration	6,115,260
2400 Support Services - Pupil Health	1,823,063
2500 Support Services - Business	804,670
2600 Operation and Maintenance of Plant Services	10,048,083
2700 Student Transportation Services	4,913,186
2800 Support Services - Central	869,145
2900 Other Support Services	55,600
Total Support Services	\$34,621,501
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,733,044
3300 Community Services	12,500
Total Operation of Non-Instructional Services	\$1,745,544
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,768,303
5200 Interfund Transfers - Out	2,041,969
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$16,210,272
Total Estimated Expenditures and Other Financing Uses	\$117,957,859

LEA : 113364503 Manheim Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,054,516
200 Personnel Services - Employee Benefits	16,940,560
300 Purchased Professional and Technical Services	1,293,200
400 Purchased Property Services	57,250
500 Other Purchased Services	1,156,675
600 Supplies	1,845,534
800 Other Objects	33,550
Total Regular Programs - Elementary / Secondary	\$48,381,285
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,417,677
200 Personnel Services - Employee Benefits	3,742,662
300 Purchased Professional and Technical Services	3,899,050
400 Purchased Property Services	9,500
500 Other Purchased Services	1,451,775
600 Supplies	105,741
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$15,633,905
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,080,137
Total Vocational Education	\$1,080,137
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	19,000
500 Other Purchased Services	162,715
600 Supplies	37,000
Total Other Instructional Programs - Elementary / Secondary	\$218,715
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	35,000
600 Supplies	31,500
Total Nonpublic School Programs	\$66,500
Total Instruction	\$65,380,542
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,697,222
200 Personnel Services - Employee Benefits	1,569,192
300 Purchased Professional and Technical Services	84,500
500 Other Purchased Services	11,500
600 Supplies	130,550
800 Other Objects	10,750
Total Support Services - Students	\$4,503,714
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,743,505

LEA : 113364503 Manheim Township SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,932,260
300 Purchased Professional and Technical Services	227,830
400 Purchased Property Services	5,000
500 Other Purchased Services	12,400
600 Supplies	555,035
700 Property	10,000
800 Other Objects	2,750
Total Support Services - Instructional Staff	\$5,488,780
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,338,862
200 Personnel Services - Employee Benefits	2,103,033
300 Purchased Professional and Technical Services	473,200
400 Purchased Property Services	250
500 Other Purchased Services	41,325
600 Supplies	57,685
800 Other Objects	100,905
Total Support Services - Administration	\$6,115,260
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	831,664
200 Personnel Services - Employee Benefits	529,599
300 Purchased Professional and Technical Services	423,300
400 Purchased Property Services	1,000
500 Other Purchased Services	1,400
600 Supplies	36,100
Total Support Services - Pupil Health	\$1,823,063
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	427,033
200 Personnel Services - Employee Benefits	251,487
300 Purchased Professional and Technical Services	44,700
500 Other Purchased Services	16,600
600 Supplies	36,100
800 Other Objects	28,750
Total Support Services - Business	\$804,670
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,693,731
200 Personnel Services - Employee Benefits	1,986,452
300 Purchased Professional and Technical Services	203,500
400 Purchased Property Services	1,875,725
500 Other Purchased Services	698,875
600 Supplies	2,588,800
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$10,048,083
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	125,151
200 Personnel Services - Employee Benefits	81,155

LEA : 113364503 Manheim Township SD

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	159,500
500	Other Purchased Services	4,448,500
600	Supplies	97,480
800	Other Objects	1,400
Total Student Transportation Services		\$4,913,186
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	386,555
200	Personnel Services - Employee Benefits	307,175
300	Purchased Professional and Technical Services	69,000
500	Other Purchased Services	24,465
600	Supplies	77,700
800	Other Objects	4,250
Total Support Services - Central		\$869,145
2900 <u>Other Support Services</u>		
500	Other Purchased Services	55,600
Total Other Support Services		\$55,600
Total Support Services		\$34,621,501
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	782,818
200	Personnel Services - Employee Benefits	294,942
300	Purchased Professional and Technical Services	195,220
400	Purchased Property Services	36,900
500	Other Purchased Services	144,000
600	Supplies	223,629
800	Other Objects	55,535
Total Student Activities		\$1,733,044
3300 <u>Community Services</u>		
600	Supplies	12,500
Total Community Services		\$12,500
Total Operation of Non-Instructional Services		\$1,745,544
5000 Other Expenditures and Financing Uses		
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>		
800	Other Objects	3,952,353
900	Other Uses of Funds	9,815,950
Total Debt Service / Other Expenditures and Financing Uses		\$13,768,303
5200 <u>Interfund Transfers - Out</u>		
900	Other Uses of Funds	2,041,969
Total Interfund Transfers - Out		\$2,041,969
5900 <u>Budgetary Reserve</u>		
800	Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$16,210,272
TOTAL EXPENDITURES	\$117,957,859

LEA : 113364503 Manheim Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund	24,000,000	21,700,000
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	9,500,000	7,400,000
Other Capital Projects Fund	9,400,000	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,700,000	2,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	700,000	800,000
Private Purpose Trust Fund	180,000	180,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$46,480,000	\$35,080,000

<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		

LEA : 113364503 Manheim Township 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	\$46,480,000	\$35,080,000

LEA : 113364503 Manheim Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	123,590,000	114,690,000
0520 Extended-Term Financing Agreements Payable	1,740,000	800,000
0530 Lease and Other Right To Use Obligations	2,900,000	2,750,000
0540 Accumulated Compensated Absences	1,400,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,000,000	16,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$145,630,000	\$136,140,000
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	\$145,630,000	\$136,140,000

<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	\$145,630,000	\$136,140,000

Account Description	Amounts
0810 Nonspendable Fund Balance	75,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,181,610
0840 Assigned Fund Balance	12,180
0850 Unassigned Fund Balance	9,413,833
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,607,623
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,082,623