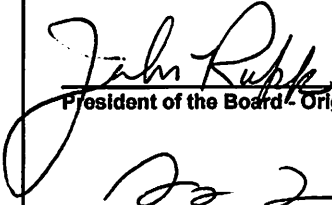


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/13/23

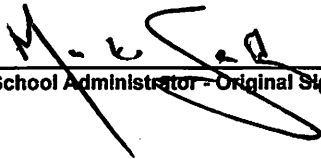
Date



Secretary of the Board - Original Signature Required

6/13/23

Date



Chief School Administrator - Original Signature Required

6/13/23

Date

Bobbi Ely

Contact Person

(717)691-4508

Extn :

Telephone

Extension

bely@mbgsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mechanicsburg Area SD	COUNTY : Cumberland	AUN : 115216503
---	-------------------------------	---------------------------

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	\$93795820
Ending Unassigned Fund Balance	\$3968879
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.23%

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 6/15/23
--	------------------------

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 : Mechanicsburg Area SD	County : Cumberland	AUN Number : 115216503
--	-------------------------------	----------------------------------

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 April 12, 2023
--	-------------------------------

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 amount represents allocation for additional staff members (should the need arise).
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 is maintained for unforeseen contingencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District maintains a committed fund balance for certain areas that are particularly vulnerable to the potential for increased expenditures. These areas include medical, pension, technology, and construction.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	17,661	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,775,610	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,048,046	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$18,823,656</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	68,032,071	
7000 Revenue from State Sources	22,361,603	
8000 Revenue from Federal Sources	1,047,369	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$91,441,043</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$110,264,699</u>

LEA : 115216503 Mechanicsburg Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,195,768
6113 Public Utility Realty Taxes	47,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	15,496,046
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	510,000
6700 Revenues from LEA Activities	142,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	696,257
6910 Rentals	25,000
6940 Tuition from Patrons	1,214,461
6980 Revenue from Community Services Activities	710,539
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$68,032,071
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,868,925
7112 Basic Education Funding-Social Security	1,429,555
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	2,241,166
7292 Pre-K Counts	350,000
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	492,485
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	1,120,043
7505 Ready to Learn Block Grant	338,503
7820 State Share of Retirement Contributions	6,525,926
REVENUE FROM STATE SOURCES	\$22,361,603
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	497,419
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	91,436
8516 Title III - Language Instruction for English Learners and Immigrant Students	45,823
8517 Title IV - 21st Century Schools	37,691

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	375,000
REVENUE FROM FEDERAL SOURCES	\$1,047,369
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	91,441,043

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,195,768	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,043</u>	
Total Approx. Tax Revenue:	\$49,315,811	
Approx. Tax Levy for Tax Rate Calculation:	\$50,558,166	
	Cumberland	Total

2022-23 Data		
a. Assessed Value	\$3,094,721,400	\$3,094,721,400
b. Real Estate Mills	15.2080	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,702,862,741	\$2,702,862,741
d. Assessed Value	\$3,219,814,138	\$3,219,814,138
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$47,064,523	\$47,064,523
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$47,064,523	\$47,064,523
(f Total * g)		
i. Base Mills Subject to Index	15.2080	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.48705%	97.48705%
k. Tax Levy Needed	\$50,558,166	\$50,558,166
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	15.7022	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,558,166	\$50,558,166
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,438,123
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,195,768
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,195,768	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,043</u>	
Total Approx. Tax Revenue:	\$49,315,811	
Approx. Tax Levy for Tax Rate Calculation:	\$50,558,166	
	Cumberland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.9379	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,317,076	\$51,317,076
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	\$9,962.00	
Number of Homestead/Farmstead Properties	7188	7188
Median Assessed Value of Homestead Properties		\$196,500

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,195,768
Amount of Tax Relief for Homestead Exclusions	<u>\$1,120,043</u>
Total Approx. Tax Revenue:	\$49,315,811
Approx. Tax Levy for Tax Rate Calculation:	\$50,558,166
	Cumberland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,120,043	Lowering RE Tax Rate	\$0	\$1,120,043
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,120,043

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>		
Cumberland	3,219,814,138	15.7022	50,558,166				97.48705%		
Totals:	3,219,814,138		50,558,166	-	1,120,043	=	49,438,123	X	97.48705% = 48,195,768
				<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			\$5.00	\$0.00	65,000	65,000		
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						65,000	65,000		
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			1.200%	0.000%	14,277,046	14,277,046		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,219,000	1,219,000		
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						15,496,046	15,496,046		
Total Act 511, Current Taxes							15,561,046		
Act 511 Tax Limit -->					2,702,862,741	X	12	32,434,353	
					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>									
	Cumberland	15.2080	15.7022	3.25%	Yes	4.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:31 AM

<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		40,503,855
1200 Special Programs - Elementary / Secondary		13,077,029
1300 Vocational Education		471,658
1400 Other Instructional Programs - Elementary / Secondary		328,295
1700 Higher Education Programs for Secondary Students		305,064
1800 Pre-Kindergarten		522,824
Total Instruction		\$55,208,725
2000 Support Services		
2100 Support Services - Students		3,947,874
2200 Support Services - Instructional Staff		3,264,788
2300 Support Services - Administration		4,757,427
2400 Support Services - Pupil Health		1,159,753
2500 Support Services - Business		1,655,609
2600 Operation and Maintenance of Plant Services		6,753,498
2700 Student Transportation Services		2,618,922
2800 Support Services - Central		2,467,843
2900 Other Support Services		71,185
Total Support Services		\$26,696,899
3000 Operation of Non-Instructional Services		
3200 Student Activities		1,698,509
3300 Community Services		1,378,273
Total Operation of Non-Instructional Services		\$3,076,782
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		10,000
Total Facilities Acquisition, Construction and Improvement Services		\$10,000
5000 Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		8,715,914
5900 Budgetary Reserve		87,500
Total Other Expenditures and Financing Uses		\$8,803,414
Total Estimated Expenditures and Other Financing Uses		\$93,795,820

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:32 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,625,769
200 Personnel Services - Employee Benefits	14,118,184
300 Purchased Professional and Technical Services	164,500
500 Other Purchased Services	3,399,851
600 Supplies	955,971
700 Property	211,106
800 Other Objects	28,474
Total Regular Programs - Elementary / Secondary	\$40,503,855
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,857,740
200 Personnel Services - Employee Benefits	3,850,474
300 Purchased Professional and Technical Services	3,827,715
400 Purchased Property Services	5,300
500 Other Purchased Services	450,400
600 Supplies	80,900
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,077,029
1300 <u>Vocational Education</u>	
500 Other Purchased Services	471,658
Total Vocational Education	\$471,658
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	195,315
200 Personnel Services - Employee Benefits	120,360
500 Other Purchased Services	7,120
600 Supplies	5,500
Total Other Instructional Programs - Elementary / Secondary	\$328,295
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	305,064
Total Higher Education Programs for Secondary Students	\$305,064
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	289,680
200 Personnel Services - Employee Benefits	233,144
Total Pre-Kindergarten	\$522,824
Total Instruction	\$55,208,725
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,307,507
200 Personnel Services - Employee Benefits	1,473,328
300 Purchased Professional and Technical Services	74,185
500 Other Purchased Services	4,654
600 Supplies	86,700

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:32 AM

Description	Amount
800 Other Objects	1,500
Total Support Services - Students	\$3,947,874
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,451,177
200 Personnel Services - Employee Benefits	1,337,737
300 Purchased Professional and Technical Services	129,328
500 Other Purchased Services	1,843
600 Supplies	336,725
800 Other Objects	7,978
Total Support Services - Instructional Staff	\$3,264,788
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,422,365
200 Personnel Services - Employee Benefits	1,805,680
300 Purchased Professional and Technical Services	367,542
500 Other Purchased Services	43,265
600 Supplies	74,793
800 Other Objects	43,782
Total Support Services - Administration	\$4,757,427
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	598,792
200 Personnel Services - Employee Benefits	505,631
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,000
600 Supplies	46,330
Total Support Services - Pupil Health	\$1,159,753
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	866,482
200 Personnel Services - Employee Benefits	371,612
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	54,470
500 Other Purchased Services	208,250
600 Supplies	52,825
700 Property	15,000
800 Other Objects	16,470
Total Support Services - Business	\$1,655,609
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,063,080
200 Personnel Services - Employee Benefits	1,741,722
400 Purchased Property Services	1,514,321
500 Other Purchased Services	382,200
600 Supplies	829,721
700 Property	195,000
800 Other Objects	27,454
Total Operation and Maintenance of Plant Services	\$6,753,498

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:32 AM

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	92,233
200 Personnel Services - Employee Benefits	48,618
500 Other Purchased Services	2,274,971
600 Supplies	199,000
700 Property	1,800
800 Other Objects	2,300
Total Student Transportation Services	\$2,618,922
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	468,416
200 Personnel Services - Employee Benefits	385,700
300 Purchased Professional and Technical Services	219,476
500 Other Purchased Services	94,880
600 Supplies	449,005
700 Property	838,366
800 Other Objects	12,000
Total Support Services - Central	\$2,467,843
2900 <u>Other Support Services</u>	
500 Other Purchased Services	71,185
Total Other Support Services	\$71,185
Total Support Services	\$26,696,899
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	808,623
200 Personnel Services - Employee Benefits	403,485
300 Purchased Professional and Technical Services	74,850
400 Purchased Property Services	17,300
500 Other Purchased Services	134,615
600 Supplies	108,600
700 Property	58,525
800 Other Objects	92,511
Total Student Activities	\$1,698,509
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	630,688
200 Personnel Services - Employee Benefits	422,285
300 Purchased Professional and Technical Services	211,560
400 Purchased Property Services	2,200
500 Other Purchased Services	48,500
600 Supplies	42,650
800 Other Objects	20,390
Total Community Services	\$1,378,273
Total Operation of Non-Instructional Services	\$3,076,782
4000 Facilities Acquisition, Construction and Improvement Services	

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:32 AM

<u>Description</u>	<u>Amount</u>
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,715,914
Total Interfund Transfers - Out	\$8,715,914
5900 <u>Budgetary Reserve</u>	
800 Other Objects	87,500
Total Budgetary Reserve	\$87,500
Total Other Expenditures and Financing Uses	\$8,803,414
TOTAL EXPENDITURES	\$93,795,820

LEA : 115216503 Mechanicsburg Area SD

Printed 6/15/2023 8:48:33 AM

Cash and Short-Term Investments

	06/30/2023 Estimate	06/30/2024 Projection
General Fund	20,000,000	19,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8,100,000	7,300,000
Other Capital Projects Fund	35,000,000	25,000,000
Debt Service Fund	3,500,000	3,600,000
Food Service / Cafeteria Operations Fund	1,800,000	1,850,000
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 Cash and Short-Term Investments	\$68,400,000	\$56,750,000

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 : 115216503 Mechanicsburg Area 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	\$68,400,000	\$56,750,000

LEA : 115216503 Mechanicsburg Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable	150,145,000	146,811,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations	125,000	105,000
0540 Accumulated Compensated Absences	825,000	800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,500,000	8,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$159,595,000	\$156,316,000
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	\$159,595,000	\$156,316,000

LEA : 115216503 Mechanicsburg Area 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	\$159,595,000	\$156,316,000

Account Description	Amounts
0810 Nonspendable Fund Balance	17,661
0820 Restricted Fund Balance	
0830 Committed Fund Balance	12,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,968,879
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,468,879
5900 Budgetary Reserve	87,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,574,040