

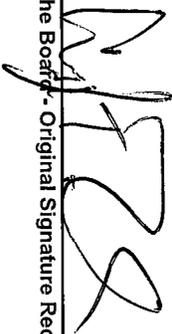
# FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2023

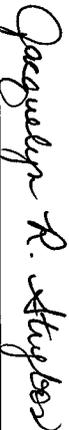
President of the Board - Original Signature Required



Date

6/13/2023

Secretary of the Board - Original Signature Required



Date

6/13/2023

Chief School Administrator - Original Signature Required



Date

6/13/2023

Karen M Hall

(717)459-9008

Extn :

Contact Person

Telephone

Extension

karen\_hall@hempfieldsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT Hempfield SD	COUNTY Lancaster	AUN 113363103
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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	\$143590313
Ending Unassigned Fund Balance	\$8954806
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6 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 6/13/2023
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DUE DATE AUGUST 15, 2023

**FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

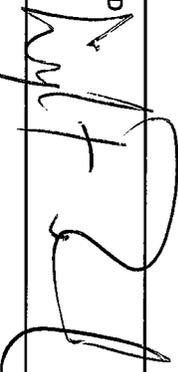
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hempfield SD	County : Lancaster	AUN Number : 113363103
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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 6/13/2023
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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>
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 contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside for debt service and to cover the cost of rising PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance are funds set aside for capital expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	44,532
0820 Restricted Fund Balance	18,653,246
0830 Committed Fund Balance	7,578,389
0840 Assigned Fund Balance	11,202,511
0850 Unassigned Fund Balance	10,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$28,780,900</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	103,437,675
7000 Revenue from State Sources	37,204,066
8000 Revenue from Federal Sources	2,222,989
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$142,864,730</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$171,645,630</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	87,199,272
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	85,934
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	10,747,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	1,200,000
6700 Revenues from LEA Activities	239,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,020,272
6910 Rentals	100,000
6940 Tuition from Patrons	65,000
6960 Services Provided Other Local Governmental Units / LEAs	589,197
6990 Refunds and Other Miscellaneous Revenue	151,200
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$103,437,675</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,401,209
7112 Basic Education Funding-Social Security	2,261,775
7271 Special Education funds for School-Aged Pupils	4,281,199
7311 Pupil Transportation Subsidy	1,400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	780,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,073,633
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	10,061,610
<b>REVENUE FROM STATE SOURCES</b>	<b>\$37,204,066</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	113,500
8514 Title I - Improving the Academic Achievement of the Disadvantaged	995,177
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	150,083
8516 Title III - Language Instruction for English Learners and Immigrant Students	74,261
8517 Title IV - 21st Century Schools	90,953

Amount

**REVENUE FROM FEDERAL SOURCES**

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund 799,015

**REVENUE FROM FEDERAL SOURCES \$2,222,989**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 142,864,730**

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$87,199,272</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,073,633</u></b>
Total Approx. Tax Revenue:	<b>\$89,272,905</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$91,052,482</b>

Lancaster

Total

<b>2022-23 Data</b>		
a. Assessed Value	\$5,118,404,650	\$5,118,404,650
b. Real Estate Mills	17.2579	
<b>I. 2023-24 Data</b>		
c. 2021 STEB Market Value	\$4,755,250,308	\$4,755,250,308
d. Assessed Value	\$5,147,319,700	\$5,147,319,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2022-23 Calculations</b>		
f. 2022-23 Tax Levy	\$88,332,916	\$88,332,916
(a * b)		
<b>2023-24 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$88,332,916	\$88,332,916
(f Total * g)		
i. Base Mills Subject to Index	17.2579	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$91,052,482	\$91,052,482
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>17.6893</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$91,052,482	\$91,052,482
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$88,978,849
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$87,199,272
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$87,199,272</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,073,633</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$89,272,905</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$91,052,482</b>

	<b>Lancaster</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.0862	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$93,095,454	\$93,095,454
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,213.75	
Number of Homestead/Farmstead Properties	12653	12653
Median Assessed Value of Homestead Properties		\$196,600

Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$87,199,272</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,073,633</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$89,272,905</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$91,052,482</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,073,633	Lowering RE Tax Rate	\$0		\$2,073,633
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$2,073,633</b>

CODE

6111 Current Real Estate Taxes

<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	5,147,319,700	17.6893	91,052,482			98.00000%	
<b>Totals:</b>	<b>5,147,319,700</b>		<b>91,052,482</b>	- 2,073,633	= 88,978,849	X 98.00000%	= 87,199,272

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 0 0**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,447,600	9,447,600
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 10,747,600 10,747,600**

**Total Act 511, Current Taxes 10,747,600**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,755,250,308</b>	<b>X</b>	<b>12</b>	<b>57,063,004</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lancaster	17.2579	17.6893	2.50%	Yes	4.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	60,319,590
1200 Special Programs - Elementary / Secondary	26,394,111
1300 Vocational Education	1,518,442
1400 Other Instructional Programs - Elementary / Secondary	918,895
<b>Total Instruction</b>	<b>\$89,151,038</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,441,618
2200 Support Services - Instructional Staff	3,043,103
2300 Support Services - Administration	6,318,012
2400 Support Services - Pupil Health	1,421,664
2500 Support Services - Business	673,284
2600 Operation and Maintenance of Plant Services	10,381,587
2700 Student Transportation Services	5,943,762
2800 Support Services - Central	5,296,222
2900 Other Support Services	65,000
<b>Total Support Services</b>	<b>\$38,584,252</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,780,473
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,780,473</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	14,074,550
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,074,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$143,590,313</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,330,704
200 Personnel Services - Employee Benefits	21,872,377
300 Purchased Professional and Technical Services	22,330
400 Purchased Property Services	708,700
500 Other Purchased Services	776,310
600 Supplies	1,566,269
700 Property	10,840
800 Other Objects	32,060
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$60,319,590</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,485,583
200 Personnel Services - Employee Benefits	7,255,315
300 Purchased Professional and Technical Services	4,720,523
400 Purchased Property Services	1,000
500 Other Purchased Services	3,745,300
600 Supplies	184,700
800 Other Objects	1,690
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$26,394,111</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,518,442
<b>Total Vocational Education</b>	<b>\$1,518,442</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	561,671
200 Personnel Services - Employee Benefits	336,674
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	650
600 Supplies	16,900
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$918,895</b>
<b>Total Instruction</b>	<b>\$89,151,038</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,271,527
200 Personnel Services - Employee Benefits	2,065,350
300 Purchased Professional and Technical Services	32,200
500 Other Purchased Services	7,700
600 Supplies	62,791
800 Other Objects	2,050
<b>Total Support Services - Students</b>	<b>\$5,441,618</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,368,336
200 Personnel Services - Employee Benefits	1,287,897
300 Purchased Professional and Technical Services	55,296

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,500
500 Other Purchased Services	5,000
600 Supplies	302,584
700 Property	20,000
800 Other Objects	490
<b>Total Support Services - Instructional Staff</b>	<b>\$3,043,103</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,513,601
200 Personnel Services - Employee Benefits	2,194,546
300 Purchased Professional and Technical Services	525,700
500 Other Purchased Services	27,700
600 Supplies	24,290
800 Other Objects	32,175
<b>Total Support Services - Administration</b>	<b>\$6,318,012</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	823,020
200 Personnel Services - Employee Benefits	569,044
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	20,100
<b>Total Support Services - Pupil Health</b>	<b>\$1,421,664</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	355,613
200 Personnel Services - Employee Benefits	249,621
300 Purchased Professional and Technical Services	57,950
500 Other Purchased Services	2,500
600 Supplies	2,500
800 Other Objects	5,100
<b>Total Support Services - Business</b>	<b>\$673,284</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,105,921
200 Personnel Services - Employee Benefits	2,127,545
300 Purchased Professional and Technical Services	217,000
400 Purchased Property Services	1,394,000
500 Other Purchased Services	476,000
600 Supplies	2,600,300
700 Property	454,000
800 Other Objects	6,821
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,381,587</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	149,876
200 Personnel Services - Employee Benefits	102,248
500 Other Purchased Services	5,670,788
600 Supplies	20,850

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$5,943,762</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	2,418,294
200 Personnel Services - Employee Benefits	1,180,554
300 Purchased Professional and Technical Services	144,419
400 Purchased Property Services	10,000
500 Other Purchased Services	269,494
600 Supplies	936,311
700 Property	330,000
800 Other Objects	7,150
<b>Total Support Services - Central</b>	<b>\$5,296,222</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	65,000
<b>Total Other Support Services</b>	<b>\$65,000</b>
<b>Total Support Services</b>	<b>\$38,584,252</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	974,362
200 Personnel Services - Employee Benefits	206,532
300 Purchased Professional and Technical Services	156,670
400 Purchased Property Services	21,870
500 Other Purchased Services	149,788
600 Supplies	210,101
800 Other Objects	61,150
<b>Total Student Activities</b>	<b>\$1,780,473</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,780,473</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	14,074,550
<b>Total Interfund Transfers - Out</b>	<b>\$14,074,550</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,074,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$143,590,313</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	30,000,000	27,500,000
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	12,020,000	8,000,000
Other Capital Projects Fund	5,000,000	5,000,000
Debt Service Fund	4,718,000	4,898,000
Food Service / Cafeteria Operations Fund	2,000,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$56,478,000</b>	<b>\$49,598,000</b>

**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		

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$56,478,000</b>	<b>\$49,598,000</b>
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

<b>General Fund</b>		
0510 Bonds Payable	68,045,000	63,845,000
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		
<b>Total General Fund</b>	<b>\$68,045,000</b>	<b>\$63,845,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Capital Reserve Fund - \$ 690, \$1850**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations
  
- 0540 Accumulated Compensated Absences
- 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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**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**

**\$68,045,000**

**\$63,845,000**

**Short-Term Payables**

**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
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$68,045,000</b>	<b>\$63,845,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	44,532
0820 Restricted Fund Balance	18,653,246
0830 Committed Fund Balance	7,898,000
0840 Assigned Fund Balance	11,202,511
0850 Unassigned Fund Balance	8,954,806
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$28,055,317</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$46,753,095</b>
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