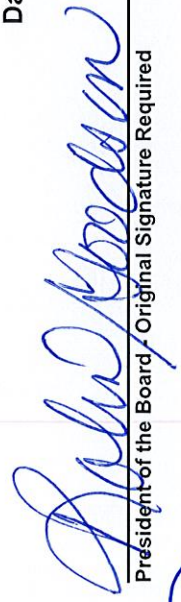


FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

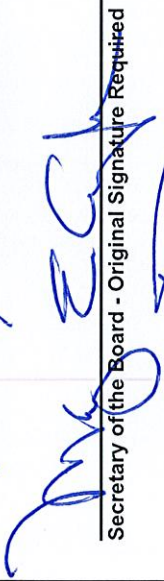
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2023



President of the Board - Original Signature Required

6/20/23
Date



Secretary of the Board - Original Signature Required

6/20/2023
Date



Chief School Administrator - Original Signature Required

6/20/25
Date

Kimberly J Reynolds

(717)291-6144

Contact Person

Telephone

Extn :

Extension

kjreynolds@sdlancaster.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lancaster SD	COUNTY : Lancaster	AUN : 113364002
-----------------------------------	-----------------------	--------------------

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	\$279116348
Ending Unassigned Fund Balance	\$14099045
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.05%

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 6/21/23
---	-----------------

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 : Lancaster SD	County : Lancaster	AUN Number : 113364002
--	-----------------------	---------------------------

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 5-17-23
--	-----------------

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.	Reserved for general operating expenditures
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 for fiscal stabilization
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 for major capital repairs and maintenance expenses

<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	291,339
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,970,215
0850 Unassigned Fund Balance	14,523,023
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$19,993,238</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	100,388,181
7000 Revenue from State Sources	135,900,317
8000 Revenue from Federal Sources	38,201,064
9000 Other Financing Sources	4,650,000
Total Estimated Revenues And Other Financing Sources	<u>\$279,139,562</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$299,132,800</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	77,658,181
6112 Interim Real Estate Taxes	105,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	1,650,000
6140 Current Act 511 Taxes - Flat Rate Assessments	220,000
6150 Current Act 511 Taxes - Proportional Assessments	9,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	800,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,275,000
6910 Rentals	650,000
6920 Contributions and Donations from Private Sources	1,000,000
6940 Tuition from Patrons	2,000,000
6990 Refunds and Other Miscellaneous Revenue	1,450,000

REVENUE FROM LOCAL SOURCES \$100,388,181

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	73,836,259
7112 Basic Education Funding-Social Security	4,500,000
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	421,000
7250 Migratory Children	5,000
7271 Special Education funds for School-Aged Pupils	11,779,085
7292 Pre-K Counts	5,830,000
7311 Pupil Transportation Subsidy	2,250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	350,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,694,393
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	6,317,568
7505 Ready to Learn Block Grant	2,348,858
7506 PAsmart Grants	10,000
7820 State Share of Retirement Contributions	25,033,154

REVENUE FROM STATE SOURCES \$135,900,317

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	7,686,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	500,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	400,000
8517 Title IV - 21st Century Schools	450,000
8521 Vocational Education - Operating Expenditures	200,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,164,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,219,064
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	20,957,000
8751 ARP ESSER Learning Loss	2,000,000
8754 ARP ESSER Homeless Children and Youth Funds	175,000
8755 ARP ESSER Emergency Relief for Other Educational Entities	300,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,050,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$38,201,064
OTHER FINANCING SOURCES	
9200 Proceeds from Extended Term Financing, Leases, and Other Right to Use Arrangements	4,400,000
9350 Enterprise Fund Transfers	250,000
OTHER FINANCING SOURCES	\$4,650,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	279,139,562

Act 1 Index (current): 5.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$77,658,181
Amount of Tax Relief for Homestead Exclusions	<u>\$6,317,568</u>
Total Approx. Tax Revenue:	\$83,975,749
Approx. Tax Levy for Tax Rate Calculation:	\$88,063,022

Lancaster

Total

2022-23 Data		
a. Assessed Value	\$3,639,117,300	\$3,639,117,300
b. Real Estate Mills	23.3531	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,600,610,877	\$3,600,610,877
d. Assessed Value	\$3,666,451,100	\$3,666,451,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$84,984,670	\$84,984,670
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$84,984,670	\$84,984,670
(f Total * g)		
i. Base Mills Subject to Index	23.3531	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$88,063,022	\$88,063,022
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	24.0186	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$88,063,022	\$88,063,022
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$81,745,454
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$77,658,181
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$77,658,181	
Amount of Tax Relief for Homestead Exclusions	<u>\$6,317,568</u>	
Total Approx. Tax Revenue:	\$83,975,749	
Approx. Tax Levy for Tax Rate Calculation:	\$88,063,022	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.7309	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$90,674,636	\$90,674,636
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	\$25,230.52	
Number of Homestead/Farmstead Properties	10425	10425
Median Assessed Value of Homestead Properties		\$114,500

Act 1 Index (current): 5.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$77,658,181
Amount of Tax Relief for Homestead Exclusions	<u>\$6,317,568</u>
Total Approx. Tax Revenue:	\$83,975,749
Approx. Tax Levy for Tax Rate Calculation:	\$88,063,022
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,317,568	Lowering RE Tax Rate	\$0	\$6,317,568
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$6,317,568

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	3,666,451,100	24.0186	88,063,022			95.00000%	
Totals:	3,666,451,100		88,063,022	- 6,317,568	= 81,745,454	X 95.00000%	= 77,658,181

	<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	\$5.00	\$0.00	220,000
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 220,000 220,000

	<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%	8,000,000	8,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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 9,500,000 9,500,000

Total Act 511, Current Taxes 9,720,000

Act 511 Tax Limit -->	3,600,610,877	X	12	43,207,331
	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	23.3531	24.0186	2.85%	Yes	5.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	105,331,635
1200 Special Programs - Elementary / Secondary	42,198,935
1300 Vocational Education	2,095,767
1400 Other Instructional Programs - Elementary / Secondary	8,871,875
1500 Nonpublic School Programs	170,914
1700 Higher Education Programs for Secondary Students	124,229
1800 Pre-Kindergarten	6,195,667
Total Instruction	\$164,989,022
2000 Support Services	
2100 Support Services - Students	15,563,928
2200 Support Services - Instructional Staff	14,937,055
2300 Support Services - Administration	13,071,184
2400 Support Services - Pupil Health	3,379,759
2500 Support Services - Business	3,624,734
2600 Operation and Maintenance of Plant Services	19,745,450
2700 Student Transportation Services	7,428,060
2800 Support Services - Central	7,597,790
2900 Other Support Services	45,000
Total Support Services	\$85,392,960
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,491,706
3300 Community Services	501,841
Total Operation of Non-Instructional Services	\$2,993,547
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	24,740,819
Total Other Expenditures and Financing Uses	\$24,740,819
Total Estimated Expenditures and Other Financing Uses	\$279,116,348

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	50,201,896
200 Personnel Services - Employee Benefits	32,288,255
300 Purchased Professional and Technical Services	5,744,463
400 Purchased Property Services	117,056
500 Other Purchased Services	6,276,094
600 Supplies	9,046,326
700 Property	1,410,679
800 Other Objects	246,866
Total Regular Programs - Elementary / Secondary	\$105,331,635
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,282,011
200 Personnel Services - Employee Benefits	12,768,330
300 Purchased Professional and Technical Services	4,213,032
400 Purchased Property Services	19,067
500 Other Purchased Services	4,542,644
600 Supplies	358,609
800 Other Objects	15,242
Total Special Programs - Elementary / Secondary	\$42,198,935
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	717,606
200 Personnel Services - Employee Benefits	386,437
300 Purchased Professional and Technical Services	36,488
400 Purchased Property Services	993
500 Other Purchased Services	573,003
600 Supplies	216,392
700 Property	993
800 Other Objects	163,855
Total Vocational Education	\$2,095,767
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,377,311
200 Personnel Services - Employee Benefits	513,409
300 Purchased Professional and Technical Services	6,368,812
500 Other Purchased Services	314,169
600 Supplies	298,174
Total Other Instructional Programs - Elementary / Secondary	\$8,871,875
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	150,000
600 Supplies	20,914
Total Nonpublic School Programs	\$170,914
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	120,254
600 Supplies	3,975

<u>Description</u>	<u>Amount</u>
Total Higher Education Programs for Secondary Students	\$124,229
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	2,486,789
200 Personnel Services - Employee Benefits	1,571,187
300 Purchased Professional and Technical Services	2,471
500 Other Purchased Services	9,896
600 Supplies	40,521
800 Other Objects	2,084,803
Total Pre-Kindergarten	\$6,195,667
Total Instruction	\$164,989,022
2000 <u>Support Services</u>	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	9,309,013
200 Personnel Services - Employee Benefits	5,308,642
300 Purchased Professional and Technical Services	718,500
400 Purchased Property Services	1,200
500 Other Purchased Services	160,800
600 Supplies	61,573
700 Property	1,000
800 Other Objects	3,200
Total Support Services - Students	\$15,563,928
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	5,865,234
200 Personnel Services - Employee Benefits	4,090,267
300 Purchased Professional and Technical Services	1,520,545
400 Purchased Property Services	616,294
500 Other Purchased Services	688,530
600 Supplies	1,582,285
700 Property	572,000
800 Other Objects	1,900
Total Support Services - Instructional Staff	\$14,937,055
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	7,395,352
200 Personnel Services - Employee Benefits	4,047,339
300 Purchased Professional and Technical Services	1,005,730
400 Purchased Property Services	117,535
500 Other Purchased Services	266,413
600 Supplies	194,045
700 Property	7,215
800 Other Objects	37,555
Total Support Services - Administration	\$13,071,184
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,905,413
200 Personnel Services - Employee Benefits	1,290,446

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	161,000
400 Purchased Property Services	1,500
500 Other Purchased Services	500
600 Supplies	20,900
Total Support Services - Pupil Health	\$3,379,759
2500 Support Services - Business	
100 Personnel Services - Salaries	1,267,179
200 Personnel Services - Employee Benefits	739,954
300 Purchased Professional and Technical Services	144,606
400 Purchased Property Services	65,000
500 Other Purchased Services	1,025,709
600 Supplies	364,236
800 Other Objects	18,050
Total Support Services - Business	\$3,624,734
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,166,844
200 Personnel Services - Employee Benefits	725,304
300 Purchased Professional and Technical Services	1,927,640
400 Purchased Property Services	13,105,493
500 Other Purchased Services	29,260
600 Supplies	1,667,909
700 Property	1,120,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$19,745,450
2700 Student Transportation Services	
100 Personnel Services - Salaries	127,558
200 Personnel Services - Employee Benefits	83,246
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	6,509,113
600 Supplies	681,943
700 Property	1,000
800 Other Objects	200
Total Student Transportation Services	\$7,428,060
2800 Support Services - Central	
100 Personnel Services - Salaries	3,448,544
200 Personnel Services - Employee Benefits	2,061,158
300 Purchased Professional and Technical Services	943,163
400 Purchased Property Services	13,000
500 Other Purchased Services	102,700
600 Supplies	936,025
700 Property	87,500
800 Other Objects	5,700
Total Support Services - Central	\$7,597,790
2900 Other Support Services	
500 Other Purchased Services	45,000

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$45,000
Total Support Services	\$85,392,960
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,315,780
200 Personnel Services - Employee Benefits	525,140
300 Purchased Professional and Technical Services	163,230
400 Purchased Property Services	56,490
500 Other Purchased Services	215,950
600 Supplies	181,716
700 Property	16,000
800 Other Objects	17,400
Total Student Activities	\$2,491,706
3300 Community Services	
100 Personnel Services - Salaries	82,083
200 Personnel Services - Employee Benefits	52,387
300 Purchased Professional and Technical Services	136,000
400 Purchased Property Services	1,000
500 Other Purchased Services	12,583
600 Supplies	67,788
800 Other Objects	150,000
Total Community Services	\$501,841
Total Operation of Non-Instructional Services	\$2,993,547
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	8,542,403
900 Other Uses of Funds	16,198,416
Total Debt Service / Other Expenditures and Financing Uses	\$24,740,819
Total Other Expenditures and Financing Uses	\$24,740,819
TOTAL EXPENDITURES	\$279,116,348

LEA : 113364002 Lancaster SD

Printed 6/27/2023 4:10:39 PM

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	7,000,000	7,000,000
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	13,200,000	13,200,000
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,000,000	2,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,700,000	\$25,700,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	20,000,000	20,000,000
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		
Other Capital Projects Fund	5,000,000	5,000,000
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	1,000,000	1,000,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments	\$26,000,000	\$26,000,000
TOTAL CASH AND INVESTMENTS	\$51,700,000	\$51,700,000

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	161,069,000	150,009,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	3,400,000	3,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$164,469,000	\$153,409,000

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		

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		

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		
---	--	--

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

\$164,469,000

\$153,409,000

Short-Term Payables

06/30/2023 Estimate

06/30/2024 Projection

General Fund	30,000,000	30,000,000
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		
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	\$30,000,000	\$30,000,000
----------------------------------	---------------------	---------------------

TOTAL INDEBTEDNESS	\$194,469,000	\$183,409,000
---------------------------	----------------------	----------------------

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	83,000	17,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$83,000	\$17,000
2000 Support Services		
2100 Support Services - Students	15,000	3,000
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$15,000	\$3,000
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$98,000	\$20,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	50,000	10,000
200 Personnel Services - Employee Benefits	33,000	7,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$83,000	\$17,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$83,000	\$17,000
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	10,000	2,000
200 Personnel Services - Employee Benefits	5,000	1,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$15,000	\$3,000
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

Total Support Services - Instructional Staff

2300 Support Services - Administration

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Support Services - Administration

2400 Support Services - Pupil Health

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Support Services - Pupil Health

2500 Support Services - Business

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

- 100 Personnel Services - Salaries
- 200 Personnel Services - Employee Benefits
- 300 Purchased Professional and Technical Services
- 400 Purchased Property Services
- 500 Other Purchased Services
- 600 Supplies
- 700 Property
- 800 Other Objects

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$15,000	\$3,000
TOTAL EXPENDITURES	\$98,000	\$20,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
8514 Title I - Improving the Academic Achievement of the Disadvantaged	5,000	1,000
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

Account Description	Amounts
0810 Nonspendable Fund Balance	291,339
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,948,215
0850 Unassigned Fund Balance	14,568,237
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,016,452

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,307,791
--	---------------------