

FINAL GENERAL FUND BUDGET

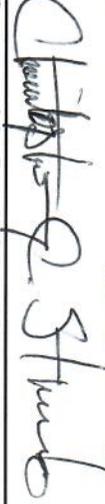
Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/22/2024


President of the Board - Original Signature Required

Date 2/22/24


Secretary of the Board - Original Signature Required

Date April 4, 2024


Chief School Administrator - Original Signature Required

Date 4-5-24

Jason Harris

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Contact Person

Telephone

Extension

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Email Address

<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.	Per JOC Policy
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.	per JOC Policy

<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	
0820 Restricted Fund Balance	316,646
0830 Committed Fund Balance	207,272
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,700,561
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,907,833</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,449,412
7000 Revenue from State Sources	4,495,798
8000 Revenue from Federal Sources	949,986
9000 Other Financing Sources	35,000
Total Estimated Revenues And Other Financing Sources	<u>\$24,930,196</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,838,029</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	126,137
6800 Revenues from Intermediary Sources / Pass-Through Funds	5,000
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	18,903,275
6970 Services Provided Other Funds	50,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$19,449,412
REVENUE FROM STATE SOURCES	
7220 Vocational Education	1,904,460
7509 Supplemental Equipment Grants	150,000
7810 State Share of Social Security and Medicare Taxes	478,000
7820 State Share of Retirement Contributions	1,963,338
REVENUE FROM STATE SOURCES	\$4,495,798
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	949,986
REVENUE FROM FEDERAL SOURCES	\$949,986
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
OTHER FINANCING SOURCES	\$35,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,930,196

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	229,113
1300 Vocational Education	10,159,590
Total Instruction	\$10,388,703
2000 Support Services	
2100 Support Services - Students	1,437,317
2200 Support Services - Instructional Staff	1,025,559
2300 Support Services - Administration	2,695,243
2400 Support Services - Pupil Health	261,481
2500 Support Services - Business	698,195
2600 Operation and Maintenance of Plant Services	3,279,645
2700 Student Transportation Services	1,385,052
2800 Support Services - Central	1,793,034
Total Support Services	\$12,575,526
3000 Operation of Non-Instructional Services	
3200 Student Activities	102,521
Total Operation of Non-Instructional Services	\$102,521
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,365,470
5200 Interfund Transfers - Out	453,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$1,868,470
Total Estimated Expenditures and Other Financing Uses	\$24,935,220

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	125,463
200 Personnel Services - Employee Benefits	85,650
400 Purchased Property Services	8,000
500 Other Purchased Services	1,000
600 Supplies	4,000
700 Property	5,000
Total Regular Programs - Elementary / Secondary	\$229,113
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	4,773,172
200 Personnel Services - Employee Benefits	3,478,402
300 Purchased Professional and Technical Services	255,846
400 Purchased Property Services	184,413
500 Other Purchased Services	116,235
600 Supplies	767,208
700 Property	563,846
800 Other Objects	20,468
Total Vocational Education	\$10,159,590
Total Instruction	\$10,388,703
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	714,036
200 Personnel Services - Employee Benefits	584,287
300 Purchased Professional and Technical Services	59,500
400 Purchased Property Services	2,076
500 Other Purchased Services	8,666
600 Supplies	67,002
800 Other Objects	1,750
Total Support Services - Students	\$1,437,317
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	463,220
200 Personnel Services - Employee Benefits	449,372
300 Purchased Professional and Technical Services	49,419
500 Other Purchased Services	3,923
600 Supplies	42,102
700 Property	523
800 Other Objects	17,000
Total Support Services - Instructional Staff	\$1,025,559
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,273,005
200 Personnel Services - Employee Benefits	937,186
300 Purchased Professional and Technical Services	242,721
400 Purchased Property Services	23,599

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	117,891
600 Supplies	82,128
700 Property	5,718
800 Other Objects	12,995
Total Support Services - Administration	\$2,695,243
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	115,615
200 Personnel Services - Employee Benefits	106,550
300 Purchased Professional and Technical Services	35,250
600 Supplies	4,066
Total Support Services - Pupil Health	\$261,481
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	376,140
200 Personnel Services - Employee Benefits	244,105
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	3,000
500 Other Purchased Services	23,750
600 Supplies	27,500
800 Other Objects	18,500
Total Support Services - Business	\$698,195
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	771,118
200 Personnel Services - Employee Benefits	633,890
300 Purchased Professional and Technical Services	97,448
400 Purchased Property Services	592,828
500 Other Purchased Services	233,000
600 Supplies	869,599
700 Property	75,000
800 Other Objects	6,762
Total Operation and Maintenance of Plant Services	\$3,279,645
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,385,052
Total Student Transportation Services	\$1,385,052
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	414,240
200 Personnel Services - Employee Benefits	366,541
300 Purchased Professional and Technical Services	55,887
400 Purchased Property Services	157,819
500 Other Purchased Services	39,587
600 Supplies	169,839
700 Property	583,500
800 Other Objects	5,621
Total Support Services - Central	\$1,793,034
Total Support Services	\$12,575,526

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	19,862
500 Other Purchased Services	70,119
600 Supplies	7,790
800 Other Objects	4,750
Total Student Activities	\$102,521
Total Operation of Non-Instructional Services	\$102,521
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	415,470
900 Other Uses of Funds	950,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,365,470
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	453,000
Total Interfund Transfers - Out	\$453,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$1,868,470
TOTAL EXPENDITURES	\$24,935,220

Cash and Short-Term Investments

06/30/2024 Estimate

06/30/2025 Projection

General Fund	2,500,000	2,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	250,000	250,000
Capital Reserve Fund - \$ 690, \$1850	1,500,000	2,000,000
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	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,300,000	\$4,800,000

Long-Term Investments

06/30/2024 Estimate

06/30/2025 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		
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

06/30/2024 Estimate

06/30/2025 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$4,300,000	\$4,800,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	575,000	575,000
0550 Authority Lease Obligations	15,532,276	15,250,000
0560 Other Post-Employment Benefits (OPEB)	1,986,000	1,800,000
0599 Other Noncurrent Liabilities	30,368,000	30,000,000
Total General Fund	\$48,461,276	\$47,625,000
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		

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 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

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

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

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

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2024 Estimate</u>	<u>06/30/2025 Projection</u>
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	\$48,461,276	\$47,625,000

Short-Term Payables

06/30/2024 Estimate

06/30/2025 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
- 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	\$48,461,276	\$47,625,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	316,646
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,902,809
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,902,809
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,269,455