

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2022



\_\_\_\_\_  
President of the Board - Original Signature Required

6-20-2022

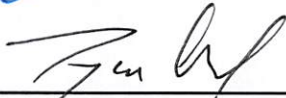
\_\_\_\_\_  
Date



\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-20-2022

\_\_\_\_\_  
Date



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6-20-2022

\_\_\_\_\_  
Date

Bryan K Howett

(717)664-8520

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

howettb@manheimcentral.org

\_\_\_\_\_  
Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Manheim Central SD	<b>COUNTY :</b> Lancaster	<b>AUN :</b> 113364403
--	------------------------------	---------------------------

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 2022-2023 (compared to 2021-2022 )?

Yes

No

If yes, see information below, taken from the 2022-2023 General Fund Budget.


Total Budgeted Expenditures	\$64745912
Ending Unassigned Fund Balance	\$4497537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.94%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 6/23/22
---	------------------------

DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Manheim Central SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113364403
---	------------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/16/2022
---	--------------------------

**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.	Reserved for the uncertainty of budget revenue and expenditures.
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.	Budget Stabilization
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS Rate Stabilization : \$1,000,000 Capital Projects: \$9,300,000 Future Debt Service: \$9,500,000

<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	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,936,717
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$24,736,717</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	43,104,968
7000 Revenue from State Sources	17,987,036
8000 Revenue from Federal Sources	3,214,728
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$64,306,732</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$89,043,449</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	35,609,867
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	37,500
6114 Payments in Lieu of Current Taxes - State / Local	227,986
6150 Current Act 511 Taxes - Proportional Assessments	4,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	225,000
6700 Revenues from LEA Activities	85,615
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6910 Rentals	13,000
6940 Tuition from Patrons	95,000
6990 Refunds and Other Miscellaneous Revenue	246,000

**REVENUE FROM LOCAL SOURCES \$43,104,968**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,025,679
7112 Basic Education Funding-Social Security	915,119
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	45,000
7271 Special Education funds for School-Aged Pupils	1,748,074
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	93,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	495,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,045,832
7505 Ready to Learn Block Grant	301,665
7820 State Share of Retirement Contributions	4,227,167

**REVENUE FROM STATE SOURCES \$17,987,036**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,634
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	84,442
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,401
8517 NCLB, Title IV - 21st Century Schools	45,610
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	192,758
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,819,883

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	500,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,214,728</b>
-------------------------------------	--------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>64,306,732</b>
---	-------------------

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,609,867

Amount of Tax Relief for Homestead Exclusions \$1,050,044

Total Approx. Tax Revenue: \$36,659,911

Approx. Tax Levy for Tax Rate Calculation: \$38,143,655

Lancaster

Total

**2021-22 Data**

a. Assessed Value	\$2,415,679,600	\$2,415,679,600
b. Real Estate Mills	15.1011	

**I. 2022-23 Data**

c. 2020 STEB Market Value	\$2,356,845,763	\$2,356,845,763
d. Assessed Value	\$2,442,835,500	\$2,442,835,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$36,479,419	\$36,479,419
(a * b)		

**2022-23 Calculations**

<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$36,479,419	\$36,479,419
(f Total * g)		
i. Base Mills Subject to Index	15.1011	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$38,143,655	\$38,143,655
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate 15.6145**

(k / d \* 1000)

<b>III.</b> m. Tax Levy Generated by Mills	\$38,143,655	\$38,143,655
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,093,611
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$35,609,867
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$35,609,867</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,050,044</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$36,659,911</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$38,143,655</b>	
	<b>Lancaster</b>	<b>Total</b>

---

<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6145	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,143,655	\$38,143,655
<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	\$9,413.22	
Number of Homestead/Farmstead Properties	7144	7144
Median Assessed Value of Homestead Properties		\$196,800

---

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$35,609,867</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,050,044</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$36,659,911</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$38,143,655</b>
	<b>Lancaster</b>

**Total**

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,045,832	Lowering RE Tax Rate	\$0	\$1,045,832
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,212			\$4,212
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,050,044</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	2,442,835,500	15.6145	38,143,655			96.00000%	
<b>Totals:</b>	<b>2,442,835,500</b>		<b>38,143,655</b>	<b>1,050,044</b>	<b>37,093,611</b>	<b>96.00000%</b>	<b>35,609,867</b>

	<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%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	625,000	625,000
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 4,925,000 4,925,000**

**Total Act 511, Current Taxes 4,925,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,356,845,763</b>	<b>12</b>	<b>28,282,149</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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lancaster	15.1011	15.6145	3.40%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	25,354,702
1200 Special Programs - Elementary / Secondary	9,221,073
1300 Vocational Education	1,434,369
1400 Other Instructional Programs - Elementary / Secondary	67,446
1800 Pre-Kindergarten	72,052
<b>Total Instruction</b>	<b>\$36,149,642</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,875,165
2200 Support Services - Instructional Staff	2,019,749
2300 Support Services - Administration	3,356,768
2400 Support Services - Pupil Health	556,071
2500 Support Services - Business	991,069
2600 Operation and Maintenance of Plant Services	4,651,520
2700 Student Transportation Services	3,417,519
2800 Support Services - Central	1,798,539
2900 Other Support Services	41,000
<b>Total Support Services</b>	<b>\$18,707,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,441,829
3300 Community Services	62,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,503,829</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	8,105,041
5200 Interfund Transfers - Out	80,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,385,041</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$64,745,912</b>

2022-2023 Final General Fund Budget

LEA : 113364403 Manheim Central SD

Printed 11/3/2022 7:30:20 AM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,302,542
200 Personnel Services - Employee Benefits	8,484,470
300 Purchased Professional and Technical Services	587,929
400 Purchased Property Services	770,121
500 Other Purchased Services	1,241,581
600 Supplies	957,299
800 Other Objects	10,760
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$25,354,702</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,164,984
200 Personnel Services - Employee Benefits	2,004,089
300 Purchased Professional and Technical Services	2,985,000
500 Other Purchased Services	1,031,200
600 Supplies	34,800
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,221,073</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	248,279
200 Personnel Services - Employee Benefits	160,600
500 Other Purchased Services	1,006,190
600 Supplies	15,500
800 Other Objects	3,800
<b>Total Vocational Education</b>	<b>\$1,434,369</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,146
300 Purchased Professional and Technical Services	10,100
500 Other Purchased Services	50,200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$67,446</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	50,420
200 Personnel Services - Employee Benefits	21,282
600 Supplies	350
<b>Total Pre-Kindergarten</b>	<b>\$72,052</b>
<b>Total Instruction</b>	<b>\$36,149,642</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,036,471
200 Personnel Services - Employee Benefits	607,276
300 Purchased Professional and Technical Services	202,083
500 Other Purchased Services	1,450
600 Supplies	23,900

## 2022-2023 Final General Fund Budget

LEA : 113364403 Manheim Central SD

Printed 11/3/2022 7:30:20 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,985
<b>Total Support Services - Students</b>	<b>\$1,875,165</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	812,696
200 Personnel Services - Employee Benefits	798,028
300 Purchased Professional and Technical Services	59,850
500 Other Purchased Services	35,000
600 Supplies	306,725
800 Other Objects	7,450
<b>Total Support Services - Instructional Staff</b>	<b>\$2,019,749</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,880,778
200 Personnel Services - Employee Benefits	1,162,869
300 Purchased Professional and Technical Services	187,500
500 Other Purchased Services	45,101
600 Supplies	40,550
800 Other Objects	39,970
<b>Total Support Services - Administration</b>	<b>\$3,356,768</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	324,632
200 Personnel Services - Employee Benefits	216,339
300 Purchased Professional and Technical Services	850
500 Other Purchased Services	50
600 Supplies	14,200
<b>Total Support Services - Pupil Health</b>	<b>\$556,071</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	438,892
200 Personnel Services - Employee Benefits	263,226
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	35,000
600 Supplies	178,951
800 Other Objects	24,000
<b>Total Support Services - Business</b>	<b>\$991,069</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,609,449
200 Personnel Services - Employee Benefits	983,143
300 Purchased Professional and Technical Services	135,360
400 Purchased Property Services	532,296
500 Other Purchased Services	242,507
600 Supplies	1,096,315
700 Property	51,800
800 Other Objects	650
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,651,520</b>
<b>2700 Student Transportation Services</b>	

## 2022-2023 Final General Fund Budget

LEA : 113364403 Manheim Central SD

Printed 11/3/2022 7:30:20 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	59,446
200 Personnel Services - Employee Benefits	45,722
300 Purchased Professional and Technical Services	7,300
400 Purchased Property Services	1,000
500 Other Purchased Services	3,058,151
600 Supplies	242,900
700 Property	3,000
<b>Total Student Transportation Services</b>	<b>\$3,417,519</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	573,848
200 Personnel Services - Employee Benefits	362,680
300 Purchased Professional and Technical Services	197,800
400 Purchased Property Services	124,238
500 Other Purchased Services	12,200
600 Supplies	522,023
700 Property	5,000
800 Other Objects	750
<b>Total Support Services - Central</b>	<b>\$1,798,539</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	31,000
800 Other Objects	10,000
<b>Total Other Support Services</b>	<b>\$41,000</b>
<b>Total Support Services</b>	<b>\$18,707,400</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	659,989
200 Personnel Services - Employee Benefits	281,251
300 Purchased Professional and Technical Services	144,050
400 Purchased Property Services	109,034
500 Other Purchased Services	96,996
600 Supplies	119,759
700 Property	3,250
800 Other Objects	27,500
<b>Total Student Activities</b>	<b>\$1,441,829</b>
<b>3300 Community Services</b>	
300 Purchased Professional and Technical Services	44,000
800 Other Objects	18,000
<b>Total Community Services</b>	<b>\$62,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,503,829</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	3,853,403
900 Other Uses of Funds	4,251,638

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$8,105,041</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	80,000
<b>Total Interfund Transfers - Out</b>	<b>\$80,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$8,385,041</b>
<b>TOTAL EXPENDITURES</b>	<b>\$64,745,912</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	32,000,000	31,200,000
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	1,300,000	2,000,000
Other Capital Projects Fund	40,000,000	18,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,484,958	1,300,000
Private Purpose Trust Fund	950,000	940,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	180,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$75,989,958</b>	<b>\$54,195,000</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 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

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$75,989,958</b>	<b>\$54,195,000</b>
-----------------------------------	---------------------	---------------------

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	118,320,000	116,680,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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>\$118,320,000</b>	<b>\$116,680,000</b>
---------------------------	----------------------	----------------------

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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>
---

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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>
---

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease 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>
---

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0530 Lease 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 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 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 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 Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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 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 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 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 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**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$118,320,000</b>	<b>\$116,680,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 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>\$118,320,000</b>	<b>\$116,680,000</b>
---------------------------	----------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	19,800,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,497,537
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$24,297,537</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,697,537</b>