

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/14/2022

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Adele Huntzinger

(717)397-2421

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Contact Person

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Telephone

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Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$228,281.00 Approved Referendum Exception Amt: \$0.00	Applying for special education exception.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve is for emergencies and also for estimated costs related to use of ESSER funds.
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 less than 8% of budgeted 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.	Represents fund balance committed for PSERS Stabilization Fund, Health Savings Accounts and Future Debt Service Obligations and Savings.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for Real Estate Tax Assessment Appeals/Tax Increment Financing.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,074,643
0840 Assigned Fund Balance	2,350,000
0850 Unassigned Fund Balance	8,552,653
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,977,296</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	60,401,568
7000 Revenue from State Sources	15,781,400
8000 Revenue from Federal Sources	10,785,067
9000 Other Financing Sources	25,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$86,993,035</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$103,970,331</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	50,917,324
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	275,282
6150 Current Act 511 Taxes - Proportional Assessments	6,887,626
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	86,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	814,336
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	64,000
6960 Services Provided Other Local Governmental Units / LEAs	23,500
6990 Refunds and Other Miscellaneous Revenue	301,500

**REVENUE FROM LOCAL SOURCES \$60,401,568**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,325,929
7112 Basic Education Funding-Social Security	1,201,560
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,872,148
7292 Pre-K Counts	437,500
7311 Pupil Transportation Subsidy	750,716
7312 Nonpublic and Charter School Pupil Transportation Subsidy	85,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,536
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,500
7505 Ready to Learn Block Grant	348,871
7820 State Share of Retirement Contributions	5,538,170

**REVENUE FROM STATE SOURCES \$15,781,400**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,662,038
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	220,859
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	41,874
8519 NCLB, Title VI - Flexibility and Accountability	90,032
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	8,477,108

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 293,156  
Reimbursements (Access)

**REVENUE FROM FEDERAL SOURCES \$10,785,067**

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 25,000

**OTHER FINANCING SOURCES \$25,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 86,993,035**

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$50,917,324</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$50,917,324</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,607,780</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$3,472,515,800	\$3,472,515,800
b. Real Estate Mills	14.4739	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$3,359,373,093	\$3,359,373,093
d. Assessed Value	\$3,499,393,320	\$3,499,393,320
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$50,260,846	\$50,260,846
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$50,260,846	\$50,260,846
(f Total * g)		
i. Base Mills Subject to Index	14.4739	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.78668%	96.78668%
k. Tax Levy Needed	\$52,607,780	\$52,607,780
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>15.0334</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$52,607,780	\$52,607,780
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,607,780
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,917,324
(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>\$50,917,324</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$50,917,324</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$52,607,780</b>	
	<b>Lancaster</b>		<b>Total</b>

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<b>Index Maximums</b>			
p. Maximum Mills Based On Index	14.9660		
(i * (1 + Index))			
q. Mills In Excess of Index	0.0674		
(if (l > p), (l - p))			
r. Maximum Tax Levy Based On Index	\$52,371,920		\$52,371,920
IV. (p / 1000 * d)			
s. Millage Rate within Index?	No		
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$235,860		\$235,860
(if (m > r), (m - r))			
u. Tax Revenue In Excess of Index	\$228,281		\$228,281
(t * Est. Pct. Collection)			

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<b>Information Related to Property Tax Relief</b>			
V. Assessed Value Exclusion per Homestead	\$0.00		
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

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Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$50,917,324</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$50,917,324</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$52,607,780</b>

<b>Lancaster</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</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	3,499,393,320	15.0334	52,607,780			96.78668%	
<b>Totals:</b>	<b>3,499,393,320</b>		<b>52,607,780</b>	<b>0 =</b>	<b>52,607,780 X</b>	<b>96.78668%</b>	<b>= 50,917,324</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	\$10.00	\$0.00	275,282
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 275,282 275,282**

	<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%	5,669,333	5,669,333
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	869,426	869,426
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 6,887,626 6,887,626**

**Total Act 511, Current Taxes 7,162,908**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,359,373,093 X</b>	<b>12</b>	<b>40,312,477</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	14.4739	15.0334	3.87%	No	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	37,505,399
1200 Special Programs - Elementary / Secondary	13,275,547
1300 Vocational Education	1,430,545
1400 Other Instructional Programs - Elementary / Secondary	237,522
1500 Nonpublic School Programs	87,171
1800 Pre-Kindergarten	437,500
<b>Total Instruction</b>	<b>\$52,973,684</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,012,105
2200 Support Services - Instructional Staff	3,159,340
2300 Support Services - Administration	3,680,035
2400 Support Services - Pupil Health	823,812
2500 Support Services - Business	722,671
2600 Operation and Maintenance of Plant Services	5,011,841
2700 Student Transportation Services	3,173,276
2800 Support Services - Central	1,462,263
2900 Other Support Services	45,000
<b>Total Support Services</b>	<b>\$21,090,343</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,630,778
3300 Community Services	31,666
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,662,444</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	6,625,362
5900 Budgetary Reserve	7,775,707
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,451,069</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$90,177,540</b>

2022-2023 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,404,412
200 Personnel Services - Employee Benefits	13,023,869
300 Purchased Professional and Technical Services	51,300
400 Purchased Property Services	720,856
500 Other Purchased Services	2,692,267
600 Supplies	1,388,661
700 Property	213,434
800 Other Objects	10,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$37,505,399</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,292,198
200 Personnel Services - Employee Benefits	2,891,633
300 Purchased Professional and Technical Services	3,519,977
500 Other Purchased Services	2,394,484
600 Supplies	175,355
800 Other Objects	1,900
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,275,547</b>
<b>1300 <u>Vocational Education</u></b>	
300 Purchased Professional and Technical Services	117,505
500 Other Purchased Services	1,313,040
<b>Total Vocational Education</b>	<b>\$1,430,545</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	107,818
200 Personnel Services - Employee Benefits	46,265
300 Purchased Professional and Technical Services	75,504
400 Purchased Property Services	2,650
500 Other Purchased Services	3,535
600 Supplies	1,250
700 Property	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$237,522</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	87,171
<b>Total Nonpublic School Programs</b>	<b>\$87,171</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	369,000
500 Other Purchased Services	68,500
<b>Total Pre-Kindergarten</b>	<b>\$437,500</b>
<b>Total Instruction</b>	<b>\$52,973,684</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,666,300

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,217,155
300 Purchased Professional and Technical Services	44,000
500 Other Purchased Services	32,000
600 Supplies	51,550
800 Other Objects	1,100
<b>Total Support Services - Students</b>	<b>\$3,012,105</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,520,174
200 Personnel Services - Employee Benefits	1,267,806
300 Purchased Professional and Technical Services	118,970
400 Purchased Property Services	200
500 Other Purchased Services	72,715
600 Supplies	102,975
700 Property	76,000
800 Other Objects	500
<b>Total Support Services - Instructional Staff</b>	<b>\$3,159,340</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,030,172
200 Personnel Services - Employee Benefits	1,277,665
300 Purchased Professional and Technical Services	230,500
500 Other Purchased Services	51,250
600 Supplies	62,448
800 Other Objects	28,000
<b>Total Support Services - Administration</b>	<b>\$3,680,035</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	462,882
200 Personnel Services - Employee Benefits	322,619
300 Purchased Professional and Technical Services	1,150
500 Other Purchased Services	24,461
600 Supplies	12,400
800 Other Objects	300
<b>Total Support Services - Pupil Health</b>	<b>\$823,812</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	395,768
200 Personnel Services - Employee Benefits	245,751
300 Purchased Professional and Technical Services	21,225
400 Purchased Property Services	3,898
500 Other Purchased Services	5,750
600 Supplies	48,764
800 Other Objects	1,515
<b>Total Support Services - Business</b>	<b>\$722,671</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	132,920
200 Personnel Services - Employee Benefits	87,808
300 Purchased Professional and Technical Services	151,544

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,702,919
500 Other Purchased Services	308,850
600 Supplies	1,412,800
700 Property	203,500
800 Other Objects	11,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,011,841</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	74,964
200 Personnel Services - Employee Benefits	51,798
300 Purchased Professional and Technical Services	47,419
500 Other Purchased Services	2,770,595
600 Supplies	228,500
<b>Total Student Transportation Services</b>	<b>\$3,173,276</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	621,702
200 Personnel Services - Employee Benefits	391,009
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	266,102
500 Other Purchased Services	1,300
600 Supplies	36,500
800 Other Objects	650
<b>Total Support Services - Central</b>	<b>\$1,462,263</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	45,000
<b>Total Other Support Services</b>	<b>\$45,000</b>
<b>Total Support Services</b>	<b>\$21,090,343</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	700,521
200 Personnel Services - Employee Benefits	320,631
400 Purchased Property Services	393,800
500 Other Purchased Services	94,000
600 Supplies	114,500
700 Property	6,051
800 Other Objects	1,275
<b>Total Student Activities</b>	<b>\$1,630,778</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,502
500 Other Purchased Services	625
600 Supplies	26,039
<b>Total Community Services</b>	<b>\$31,666</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,662,444</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	50,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$50,000</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	6,625,362
<b>Total Interfund Transfers - Out</b>	<b>\$6,625,362</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	7,775,707
<b>Total Budgetary Reserve</b>	<b>\$7,775,707</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,451,069</b>
<b>TOTAL EXPENDITURES</b>	<b>\$90,177,540</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	20,774,736	15,171,598
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	285,000	280,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,833,938	3,838,938
Other Capital Projects Fund	21,250,000	5,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	195,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	165,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$48,663,674</b>	<b>\$26,800,536</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>\$48,663,674</b>	<b>\$26,800,536</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	88,925,009	85,893,343
0520 Extended-Term Financing Agreements Payable	606,537	624,733
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,338,446	1,378,599
0550 Authority Lease Obligations	1,310,786	1,237,128
0560 Other Post-Employment Benefits (OPEB)	3,409,693	3,511,984
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$95,590,471</b>	<b>\$92,645,787</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase 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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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-Purchase 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>\$95,590,471</b>	<b>\$92,645,787</b>

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,093,303	9,184,236
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	3,453,344	1,726,672
Debt Service Fund		
Food Service / Cafeteria Operations Fund	98,174	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	394,435	398,380
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$13,044,256</b>	<b>\$11,389,288</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$108,634,727</b>	<b>\$104,035,075</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,109,248
0840 Assigned Fund Balance	2,350,000
0850 Unassigned Fund Balance	6,333,543
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$13,792,791</b>
<b>5900 Budgetary Reserve</b>	<b>7,775,707</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$21,668,498</b>