

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required




Date

6/17/22

Secretary of the Board - Original Signature Required



Date

6/17/22

Chief School Administrator - Original Signature Required

Mark Brooks

Contact Person

mark_brooks@hempfieldsd.org

Email Address

Date

6/29/22

(717)898-5560

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes ☒
No ☐

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

Total Budgeted Expenditures	\$136738555
Ending Unassigned Fund Balance	\$11631310
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.50%

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 6/28/22
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DUE DATE: AUGUST 15, 2022

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : Hempfield SD	County : Lancaster	AUN Number : 113363103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL/BOARD PRESIDENT 	DATE May 19, 2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve is less than 1% of the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund Balance is contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside to cover the cost of rising PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance are funds set aside for capital reserve expenditures.

<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	71,792	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance	7,902,343	
0850 Unassigned Fund Balance	10,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$20,902,343</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	99,210,461	
7000 Revenue from State Sources	35,636,404	
8000 Revenue from Federal Sources	2,003,808	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$136,850.673</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$157,753.016</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	84,881,926
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	85,934
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	9,890,914
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	116,100
6700 Revenues from LEA Activities	275,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,708,787
6910 Rentals	75,000
6940 Tuition from Patrons	53,119
6960 Services Provided Other Local Governmental Units / LEAs	376,881
6990 Refunds and Other Miscellaneous Revenue	306,800
REVENUE FROM LOCAL SOURCES	\$99,210,461
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,399,167
7112 Basic Education Funding-Social Security	2,295,700
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,812,001
7311 Pupil Transportation Subsidy	1,795,160
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	820,472
7330 Health Services (Medical, Dental, Nurse, Act 25)	137,000
7340 State Property Tax Reduction Allocation	2,090,505
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	10,415,759
REVENUE FROM STATE SOURCES	\$35,636,404
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,164,810
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	159,783
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,261
8517 NCLB, Title IV - 21st Century Schools	93,828

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	511,126
REVENUE FROM FEDERAL SOURCES	\$2,003,808
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	136,850,673

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$84,881,926	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,158,372</u>	
Total Approx. Tax Revenue:	\$87,040,298	
Approx. Tax Levy for Tax Rate Calculation:	\$88,332,916	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$4,990,107,500	\$4,990,107,500
b. Real Estate Mills	16.6743	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,682,928,641	\$4,682,928,641
d. Assessed Value	\$5,118,404,650	\$5,118,404,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$83,206,549	\$83,206,549
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$83,206,549	\$83,206,549
(f Total * g)		
i. Base Mills Subject to Index	16.6743	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$88,332,916	\$88,332,916
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.2579	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$88,332,916	\$88,332,916
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$86,174,544
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,881,926
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$84,881,926	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,158,372</u>	
Total Approx. Tax Revenue:	\$87,040,298	
Approx. Tax Levy for Tax Rate Calculation:	\$88,332,916	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3245	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$88,673,801	\$88,673,801
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	\$9,810.00	
Number of Homestead/Farmstead Properties	12749	12749
Median Assessed Value of Homestead Properties		\$196,500

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$84,881,926
Amount of Tax Relief for Homestead Exclusions	<u>\$2,158,372</u>
Total Approx. Tax Revenue:	\$87,040,298
Approx. Tax Levy for Tax Rate Calculation:	\$88,332,916
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,090,505	Lowering RE Tax Rate	\$0	\$2,090,505
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$67,867			\$67,867
Amount of Tax Relief from State/Local Sources				\$2,158,372

CODE								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>		
Lancaster	5,118,404,650	17.2579	88,332,916			98.50000%		
Totals:	5,118,404,650		88,332,916	-	2,158,372	=	86,174,544 X 98.50000% = 84,881,926	
				<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>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0	
Total Current Act 511 Taxes– Flat Rate Assessments						0	0	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	8,590,914	8,590,914	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,300,000	1,300,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0	
Total Current Act 511 Taxes– Proportional Assessments						9,890,914	9,890,914	
Total Act 511, Current Taxes							9,890,914	
Act 511 Tax Limit -->				4,682,928,641	X	12	56,195,144	
				Market Value		Mills	(511 Limit)	

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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	16.6743	17.2579	3.50%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,281,182
1200 Special Programs - Elementary / Secondary	25,312,895
1300 Vocational Education	1,456,650
1400 Other Instructional Programs - Elementary / Secondary	876,590
Total Instruction	\$86,927,317
2000 Support Services	
2100 Support Services - Students	5,446,777
2200 Support Services - Instructional Staff	3,054,346
2300 Support Services - Administration	6,130,596
2400 Support Services - Pupil Health	1,492,355
2500 Support Services - Business	676,351
2600 Operation and Maintenance of Plant Services	10,954,295
2700 Student Transportation Services	5,660,371
2800 Support Services - Central	4,340,744
2900 Other Support Services	63,000
Total Support Services	\$37,818,835
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,958,571
3300 Community Services	9,582
Total Operation of Non-Instructional Services	\$1,968,153
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	9,024,250
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$10,024,250
Total Estimated Expenditures and Other Financing Uses	\$136,738,555

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,657,339
200 Personnel Services - Employee Benefits	21,042,963
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	614,945
500 Other Purchased Services	1,654,985
600 Supplies	1,078,715
700 Property	175,095
800 Other Objects	30,090
Total Regular Programs - Elementary / Secondary	\$59,281,182
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,034,195
200 Personnel Services - Employee Benefits	7,700,935
300 Purchased Professional and Technical Services	4,778,395
400 Purchased Property Services	1,000
500 Other Purchased Services	2,649,100
600 Supplies	147,700
800 Other Objects	1,570
Total Special Programs - Elementary / Secondary	\$25,312,895
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,456,650
Total Vocational Education	\$1,456,650
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	509,488
200 Personnel Services - Employee Benefits	334,652
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	15,450
600 Supplies	14,000
Total Other Instructional Programs - Elementary / Secondary	\$876,590
Total Instruction	\$86,927,317
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,168,619
200 Personnel Services - Employee Benefits	2,185,716
300 Purchased Professional and Technical Services	31,700
500 Other Purchased Services	5,750
600 Supplies	53,842
800 Other Objects	1,150
Total Support Services - Students	\$5,446,777
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,413,915
200 Personnel Services - Employee Benefits	1,277,342
300 Purchased Professional and Technical Services	46,383

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	3,000
500	Other Purchased Services	18,500
600	Supplies	282,731
700	Property	12,000
800	Other Objects	475
Total Support Services - Instructional Staff		\$3,054,346
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	3,333,084
200	Personnel Services - Employee Benefits	2,282,992
300	Purchased Professional and Technical Services	420,000
500	Other Purchased Services	34,500
600	Supplies	29,450
800	Other Objects	30,570
Total Support Services - Administration		\$6,130,596
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	840,061
200	Personnel Services - Employee Benefits	622,694
300	Purchased Professional and Technical Services	8,500
400	Purchased Property Services	500
500	Other Purchased Services	500
600	Supplies	20,100
Total Support Services - Pupil Health		\$1,492,355
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	363,996
200	Personnel Services - Employee Benefits	281,555
300	Purchased Professional and Technical Services	12,000
500	Other Purchased Services	5,000
600	Supplies	6,000
800	Other Objects	7,800
Total Support Services - Business		\$676,351
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	3,018,971
200	Personnel Services - Employee Benefits	2,778,549
300	Purchased Professional and Technical Services	205,000
400	Purchased Property Services	1,260,050
500	Other Purchased Services	404,350
600	Supplies	2,809,375
700	Property	475,000
800	Other Objects	3,000
Total Operation and Maintenance of Plant Services		\$10,954,295
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	136,256
200	Personnel Services - Employee Benefits	82,234
500	Other Purchased Services	5,409,191
600	Supplies	32,140

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<u>Description</u>	<u>Amount</u>
800 Other Objects	550
Total Student Transportation Services	\$5,660,371
2800 Support Services - Central	
100 Personnel Services - Salaries	1,601,182
200 Personnel Services - Employee Benefits	1,181,462
300 Purchased Professional and Technical Services	112,500
400 Purchased Property Services	5,000
500 Other Purchased Services	292,919
600 Supplies	853,336
700 Property	289,300
800 Other Objects	5,045
Total Support Services - Central	\$4,340,744
2900 Other Support Services	
500 Other Purchased Services	63,000
Total Other Support Services	\$63,000
Total Support Services	\$37,818,835
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	980,649
200 Personnel Services - Employee Benefits	457,812
300 Purchased Professional and Technical Services	155,500
400 Purchased Property Services	20,600
500 Other Purchased Services	138,100
600 Supplies	150,000
800 Other Objects	55,910
Total Student Activities	\$1,958,571
3300 Community Services	
100 Personnel Services - Salaries	586
200 Personnel Services - Employee Benefits	1
600 Supplies	8,995
Total Community Services	\$9,582
Total Operation of Non-Instructional Services	\$1,968,153
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,024,250
Total Interfund Transfers - Out	\$9,024,250
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$10,024,250
TOTAL EXPENDITURES	\$136,738,555

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	27,500,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	17,000,000	15,305,000
Other Capital Projects Fund		
Debt Service Fund	2,000,000	2,000,000
Food Service / Cafeteria Operations Fund	750,000	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	180,000
Other Agency Fund	50,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$50,000,000	\$47,535,000
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$50,000,000	\$47,535,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	75,735,000	71,085,000
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 General Fund	\$75,735,000	\$71,085,000
Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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		
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$75,735,000	\$71,085,000

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
TOTAL INDEBTEDNESS	\$75,735,000	\$71,085,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	71,792
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	6,950,000
0850 Unassigned Fund Balance	11,564,461
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$21,014,461
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,086,253