

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

6/13/22

Date

Secretary of the Board - Original Signature Required

6/13/22

Date

Chief School Administrator - Original Signature Required

6/14/22

Date

Jeffrey S Ammerman

Contact Person

(717)775-5941

Extn :

Telephone

Extension

jammerman@camphillsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Camp Hill SD	COUNTY : Cumberland	AUN : 115211003
-----------------------------------	------------------------	--------------------

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	\$27332260
Ending Unassigned Fund Balance	\$1853430
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.78%

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 14 June 2022
--	----------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Camp Hill SD	County : Cumberland	AUN Number : 145211003
--	------------------------	---------------------------

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/19/2022
---	-------------------

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.	To provide for unexpected expenses
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.	To provide for cash flow
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Offset future technology and curriculum purchases
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Provide funds for future capital projects, provide funds for self-insured health care claims

<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	2,033,193
0820 Restricted Fund Balance	86,497
0830 Committed Fund Balance	2,035,321
0840 Assigned Fund Balance	4,746,343
0850 Unassigned Fund Balance	2,057,203
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,838,867</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,901,552
7000 Revenue from State Sources	5,542,763
8000 Revenue from Federal Sources	883,508
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,327,823</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,166,690</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,479,583
6112 Interim Real Estate Taxes	136,674
6113 Public Utility Realty Taxes	15,000
6120 Current Per Capita Taxes, Section 679	18,333
6140 Current Act 511 Taxes - Flat Rate Assessments	80,667
6150 Current Act 511 Taxes - Proportional Assessments	5,071,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	183,975
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	202,320
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	350,000
6940 Tuition from Patrons	104,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$20,901,552
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,758,123
7112 Basic Education Funding-Social Security	425,000
7271 Special Education funds for School-Aged Pupils	560,859
7311 Pupil Transportation Subsidy	11,220
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	167,218
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,500
7340 State Property Tax Reduction Allocation	325,003
7360 Safe Schools	10,000
7505 Ready to Learn Block Grant	99,840
7820 State Share of Retirement Contributions	2,160,000
REVENUE FROM STATE SOURCES	\$5,542,763
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	195,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	10,140
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	638,368
REVENUE FROM FEDERAL SOURCES	\$883,508
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,327,823

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$14,479,583

Amount of Tax Relief for Homestead Exclusions \$325,003

Total Approx. Tax Revenue: \$14,804,586

Approx. Tax Levy for Tax Rate Calculation: \$15,191,105

Cumberland

Total

2021-22 Data		
a. Assessed Value	\$823,986,500	\$823,986,500
b. Real Estate Mills	17.9538	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$745,564,717	\$745,564,717
d. Assessed Value	\$825,486,900	\$825,486,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$14,793,689	\$14,793,689
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$14,793,689	\$14,793,689
(f Total * g)		
i. Base Mills Subject to Index	17.9538	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.40000%	97.40000%
k. Tax Levy Needed	\$15,191,105	\$15,191,105
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.4026	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,191,105	\$15,191,105
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,866,102
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$14,479,583
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,479,583	
Amount of Tax Relief for Homestead Exclusions	<u>\$325,003</u>	
Total Approx. Tax Revenue:	\$14,804,586	
Approx. Tax Levy for Tax Rate Calculation:	\$15,191,105	

Cumberland Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.6539	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,398,550	\$15,398,550
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	\$8,884.00	
Number of Homestead/Farmstead Properties	1988	1988
Median Assessed Value of Homestead Properties		\$197,150

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,479,583
Amount of Tax Relief for Homestead Exclusions	<u>\$325,003</u>
Total Approx. Tax Revenue:	\$14,804,586
Approx. Tax Levy for Tax Rate Calculation:	\$15,191,105
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$325,003	Lowering RE Tax Rate	\$0	\$325,003
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$325,003

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>
Cumberland	825,486,900	18.4026	15,191,105			97.40000%	
Totals:	825,486,900		15,191,105	325,003 =	14,866,102 X	97.40000% =	14,479,583

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,333
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	\$10.00	\$0.00	36,667
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	44,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 80,667 80,667

	<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	1.500%	0.000%	4,841,000	4,841,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	230,000	230,000
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 5,071,000 5,071,000

Total Act 511, Current Taxes 5,151,667

Act 511 Tax Limit -->	745,564,717 X	12	8,946,777
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Cumberland	17.9538	18.4026	2.50%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.9%				
6144	Current Act 511 Trailer Taxes					3.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes– Proportional Assessments</u>					3.9%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,642,096
1200 Special Programs - Elementary / Secondary	4,386,695
1300 Vocational Education	87,707
1400 Other Instructional Programs - Elementary / Secondary	5,824
1600 Adult Education Programs	61,108
Total Instruction	\$16,183,430
2000 Support Services	
2100 Support Services - Students	1,426,165
2200 Support Services - Instructional Staff	1,219,710
2300 Support Services - Administration	1,911,213
2400 Support Services - Pupil Health	264,785
2500 Support Services - Business	448,430
2600 Operation and Maintenance of Plant Services	2,393,222
2700 Student Transportation Services	100,507
2800 Support Services - Central	130,377
2900 Other Support Services	13,700
Total Support Services	\$7,908,109
3000 Operation of Non-Instructional Services	
3200 Student Activities	905,093
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$925,093
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,084,628
5200 Interfund Transfers - Out	131,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,315,628
Total Estimated Expenditures and Other Financing Uses	\$27,332,260

2022-2023 Final General Fund Budget

LEA : 115211003 Camp Hill SD

Printed 6/14/2022 3:48:28 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,330,427
200 Personnel Services - Employee Benefits	3,993,101
300 Purchased Professional and Technical Services	345,906
400 Purchased Property Services	46,230
500 Other Purchased Services	461,009
600 Supplies	290,416
700 Property	170,000
800 Other Objects	5,007
Total Regular Programs - Elementary / Secondary	\$11,642,096
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,980,034
200 Personnel Services - Employee Benefits	1,104,138
300 Purchased Professional and Technical Services	635,811
500 Other Purchased Services	646,000
600 Supplies	20,312
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$4,386,695
1300 <u>Vocational Education</u>	
500 Other Purchased Services	87,707
Total Vocational Education	\$87,707
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,120
200 Personnel Services - Employee Benefits	1,704
Total Other Instructional Programs - Elementary / Secondary	\$5,824
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	61,108
Total Adult Education Programs	\$61,108
Total Instruction	\$16,183,430
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	878,888
200 Personnel Services - Employee Benefits	486,230
300 Purchased Professional and Technical Services	44,648
500 Other Purchased Services	4,650
600 Supplies	10,629
800 Other Objects	1,120
Total Support Services - Students	\$1,426,165
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	344,887
200 Personnel Services - Employee Benefits	275,776
300 Purchased Professional and Technical Services	133,929

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	19,500
500 Other Purchased Services	6,448
600 Supplies	161,170
700 Property	278,000
Total Support Services - Instructional Staff	\$1,219,710
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	963,488
200 Personnel Services - Employee Benefits	608,433
300 Purchased Professional and Technical Services	217,001
400 Purchased Property Services	15,663
500 Other Purchased Services	29,562
600 Supplies	49,761
800 Other Objects	27,305
Total Support Services - Administration	\$1,911,213
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	139,234
200 Personnel Services - Employee Benefits	104,787
300 Purchased Professional and Technical Services	3,650
500 Other Purchased Services	1,000
600 Supplies	16,114
Total Support Services - Pupil Health	\$264,785
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	258,010
200 Personnel Services - Employee Benefits	175,386
400 Purchased Property Services	4,434
500 Other Purchased Services	3,850
600 Supplies	3,600
800 Other Objects	3,150
Total Support Services - Business	\$448,430
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	653,626
200 Personnel Services - Employee Benefits	452,730
300 Purchased Professional and Technical Services	101,850
400 Purchased Property Services	628,513
500 Other Purchased Services	151,253
600 Supplies	369,000
700 Property	35,000
800 Other Objects	1,250
Total Operation and Maintenance of Plant Services	\$2,393,222
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	100,507
Total Student Transportation Services	\$100,507
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	90,177

LEA : 115211003 Camp Hill SD

Printed 6/14/2022 3:48:28 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	39,490
800 Other Objects	710
Total Support Services - Central	\$130,377
2900 Other Support Services	
500 Other Purchased Services	13,700
Total Other Support Services	\$13,700
Total Support Services	\$7,908,109
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	382,109
200 Personnel Services - Employee Benefits	185,485
300 Purchased Professional and Technical Services	142,205
400 Purchased Property Services	25,660
500 Other Purchased Services	58,206
600 Supplies	68,998
700 Property	23,000
800 Other Objects	19,430
Total Student Activities	\$905,093
3300 Community Services	
300 Purchased Professional and Technical Services	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$925,093
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	885,628
900 Other Uses of Funds	1,199,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,084,628
5200 Interfund Transfers - Out	
900 Other Uses of Funds	131,000
Total Interfund Transfers - Out	\$131,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,315,628
TOTAL EXPENDITURES	\$27,332,260

LEA : 115211003 Camp Hill SD

Printed 6/14/2022 3:48:29 PM

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	10,000,000	10,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	350,000	250,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	80,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,530,000	\$10,430,000
--	---------------------	---------------------

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

TOTAL CASH AND INVESTMENTS	\$10,530,000	\$10,430,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	69,000,000	6,700,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,000	3,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	40,000	40,000
0599 Other Noncurrent Liabilities	542,000	542,000
Total General Fund	\$69,585,000	\$7,285,000

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		

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

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-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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$69,585,000	\$7,285,000

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

TOTAL INDEBTEDNESS	\$69,585,000	\$7,285,000
---------------------------	---------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	2,033,193
0820 Restricted Fund Balance	86,497
0830 Committed Fund Balance	2,035,000
0840 Assigned Fund Balance	4,946,000
0850 Unassigned Fund Balance	1,853,430
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,834,430
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,054,120