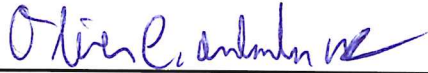


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required

Date

6/16/22



Secretary of the Board - Original Signature Required

Date

6/16/22



Chief School Administrator - Original Signature Required

Date

6/16/22

MICHELLE C KENDIG

Contact Person

(717)492-1317

Extn :

Telephone

Extension

michelle.kendig@donegalsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Donegal SD	COUNTY : Lancaster	AUN : 113362203
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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 ☐

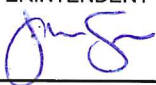
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$59445410
Ending Unassigned Fund Balance	\$2481247
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.17%

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 6/16/22
--	-----------------

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)

School District Name : Donegal SD	County : Lancaster	AUN Number : 113362203
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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 Dep the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and fu of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-17-22
---	------------------------

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.	This is budgetary reserve and is for unanticipated 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.	We carry a fund balance as a buffer for any unanticipated expenditures. it is equal to less then 3 months of operating expenses. Some may be used if expenses are greater then our revenues.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Board has established several Committed funds to be used for one time expenditures or to help offset budget shortfalls. Some committed funds are budgeted to be used this year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Was established to help with unanticipated expenditures due to higher then normal enrollment in cyber school

<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	16,099
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,930,000
0840 Assigned Fund Balance	1,600,000
0850 Unassigned Fund Balance	3,380,656
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,910,656</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,754,473
7000 Revenue from State Sources	17,788,040
8000 Revenue from Federal Sources	4,423,488
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,966,001</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$72,876,657</u>

LEA : 113362203 Donegal SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	30,073,973
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	38,500
6150 Current Act 511 Taxes - Proportional Assessments	4,025,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	678,000
6910 Rentals	25,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	127,000
REVENUE FROM LOCAL SOURCES	\$35,754,473
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,360,000
7112 Basic Education Funding-Social Security	827,730
7160 Tuition for Orphans Subsidy	90,000
7271 Special Education funds for School-Aged Pupils	1,780,000
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	803,170
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	843,480
7505 Ready to Learn Block Grant	393,860
7820 State Share of Retirement Contributions	3,814,800
REVENUE FROM STATE SOURCES	\$17,788,040
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	502,856
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,595
8517 NCLB, Title IV - 21St Century Schools	44,220
8732 ARRA - Qualified School Construction Bonds (QSCB)	1,060,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	574,662
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,762,615
8751 ARP ESSER Learning Loss	60,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	10,000
8753 ARP ESSER Afterschool Programs	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	322,540
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$4,423,488
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,966,001

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,073,973	
Amount of Tax Relief for Homestead Exclusions	<u>\$843,480</u>	
Total Approx. Tax Revenue:	\$30,917,453	
Approx. Tax Levy for Tax Rate Calculation:	\$31,959,851	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$1,646,346,000	\$1,646,346,000
b. Real Estate Mills	19.0866	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,534,771,801	\$1,534,771,801
d. Assessed Value	\$1,657,892,200	\$1,657,892,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$31,423,148	\$31,423,148
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$31,423,148	\$31,423,148
(f Total * g)		
i. Base Mills Subject to Index	19.0866	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.65000%	96.65000%
k. Tax Levy Needed	\$31,959,851	\$31,959,851
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.2774	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$31,959,851	\$31,959,851
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,116,371
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,073,973
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$30,073,973	
Amount of Tax Relief for Homestead Exclusions	<u>\$843,480</u>	
Total Approx. Tax Revenue:	\$30,917,453	
Approx. Tax Levy for Tax Rate Calculation:	\$31,959,851	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.9264	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,035,823	\$33,035,823
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	\$8,732.00	
Number of Homestead/Farmstead Properties	5027	5027
Median Assessed Value of Homestead Properties		\$164,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$30,073,973
Amount of Tax Relief for Homestead Exclusions	<u>\$843,480</u>
Total Approx. Tax Revenue:	\$30,917,453
Approx. Tax Levy for Tax Rate Calculation:	\$31,959,851
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$843,480	Lowering RE Tax Rate	\$0	\$843,480
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$843,480

<u>CODE</u>								
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	1,657,892,200	19.2774	31,959,851			96.65000%		
Totals:	1,657,892,200		31,959,851	-	843,480	=	31,116,371 X 96.65000% = 30,073,973	
				<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			\$5.00	\$0.00	38,500	38,500	
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						38,500	38,500	
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%	3,425,000	3,425,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	600,000	600,000	
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						4,025,000	4,025,000	
Total Act 511, Current Taxes							4,063,500	
				Act 511 Tax Limit -->	1,534,771,801 X	12	18,417,262	
					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>									
	Lancaster	19.0866	19.2774	1.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

LEA : 113362203 Donegal SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,750,246
1200 Special Programs - Elementary / Secondary	11,223,729
1300 Vocational Education	762,000
1400 Other Instructional Programs - Elementary / Secondary	5,000
1500 Nonpublic School Programs	28,169
Total Instruction	\$35,769,144
2000 Support Services	
2100 Support Services - Students	2,246,503
2200 Support Services - Instructional Staff	2,344,816
2300 Support Services - Administration	2,849,348
2400 Support Services - Pupil Health	636,378
2500 Support Services - Business	531,911
2600 Operation and Maintenance of Plant Services	4,490,972
2700 Student Transportation Services	1,793,731
2800 Support Services - Central	509,813
2900 Other Support Services	20,300
Total Support Services	\$15,423,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	878,351
3300 Community Services	5,343
Total Operation of Non-Instructional Services	\$883,694
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,583,800
5200 Interfund Transfers - Out	205,000
5900 Budgetary Reserve	1,580,000
Total Other Expenditures and Financing Uses	\$7,368,800
Total Estimated Expenditures and Other Financing Uses	\$59,445,410

LEA : 113362203 Donegal SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		12,435,788
200 Personnel Services - Employee Benefits		8,037,970
300 Purchased Professional and Technical Services		936,800
400 Purchased Property Services		113,700
500 Other Purchased Services		860,600
600 Supplies		923,538
700 Property		434,000
800 Other Objects		7,850
Total Regular Programs - Elementary / Secondary		\$23,750,246
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,482,310
200 Personnel Services - Employee Benefits		1,557,269
300 Purchased Professional and Technical Services		5,207,700
500 Other Purchased Services		1,826,900
600 Supplies		96,450
700 Property		40,000
800 Other Objects		13,100
Total Special Programs - Elementary / Secondary		\$11,223,729
1300 <u>Vocational Education</u>		
500 Other Purchased Services		762,000
Total Vocational Education		\$762,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
500 Other Purchased Services		5,000
Total Other Instructional Programs - Elementary / Secondary		\$5,000
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		24,288
600 Supplies		3,881
Total Nonpublic School Programs		\$28,169
Total Instruction		\$35,769,144
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,301,999
200 Personnel Services - Employee Benefits		790,154
300 Purchased Professional and Technical Services		86,350
500 Other Purchased Services		1,300
600 Supplies		64,200
800 Other Objects		2,500
Total Support Services - Students		\$2,246,503
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		946,668
200 Personnel Services - Employee Benefits		806,762

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	326,386
500	Other Purchased Services	16,000
600	Supplies	172,200
700	Property	75,000
800	Other Objects	1,800
Total Support Services - Instructional Staff		\$2,344,816
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,617,484
200	Personnel Services - Employee Benefits	1,020,589
300	Purchased Professional and Technical Services	115,000
500	Other Purchased Services	30,425
600	Supplies	38,550
800	Other Objects	27,300
Total Support Services - Administration		\$2,849,348
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	306,688
200	Personnel Services - Employee Benefits	218,190
300	Purchased Professional and Technical Services	95,000
400	Purchased Property Services	500
600	Supplies	16,000
Total Support Services - Pupil Health		\$636,378
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	271,656
200	Personnel Services - Employee Benefits	181,305
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	6,000
500	Other Purchased Services	24,100
600	Supplies	38,400
800	Other Objects	3,950
Total Support Services - Business		\$531,911
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	1,203,292
200	Personnel Services - Employee Benefits	852,980
300	Purchased Professional and Technical Services	251,000
400	Purchased Property Services	492,850
500	Other Purchased Services	287,650
600	Supplies	833,300
700	Property	567,000
800	Other Objects	2,900
Total Operation and Maintenance of Plant Services		\$4,490,972
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	33,136
200	Personnel Services - Employee Benefits	20,395
300	Purchased Professional and Technical Services	2,000
500	Other Purchased Services	1,732,150

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,050
Total Student Transportation Services	\$1,793,731
2800 Support Services - Central	
100 Personnel Services - Salaries	208,794
200 Personnel Services - Employee Benefits	174,919
300 Purchased Professional and Technical Services	76,000
500 Other Purchased Services	8,500
600 Supplies	40,600
800 Other Objects	1,000
Total Support Services - Central	\$509,813
2900 Other Support Services	
500 Other Purchased Services	20,300
Total Other Support Services	\$20,300
Total Support Services	\$15,423,772
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	417,185
200 Personnel Services - Employee Benefits	201,266
300 Purchased Professional and Technical Services	62,910
400 Purchased Property Services	39,250
500 Other Purchased Services	66,615
600 Supplies	79,350
800 Other Objects	11,775
Total Student Activities	\$878,351
3300 Community Services	
600 Supplies	5,343
Total Community Services	\$5,343
Total Operation of Non-Instructional Services	\$883,694
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,428,244
900 Other Uses of Funds	4,155,556
Total Debt Service / Other Expenditures and Financing Uses	\$5,583,800
5200 Interfund Transfers - Out	
900 Other Uses of Funds	205,000
Total Interfund Transfers - Out	\$205,000
5900 Budgetary Reserve	
800 Other Objects	1,580,000
Total Budgetary Reserve	\$1,580,000
Total Other Expenditures and Financing Uses	\$7,368,800
TOTAL EXPENDITURES	\$59,445,410

LEA : 113362203 Donegal SD

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	12,100,000	11,500,000
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	10,350,000	10,250,000
Other Capital Projects Fund		
Debt Service Fund	1,000	1,000
Food Service / Cafeteria Operations Fund	1,600,000	1,200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	93,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$24,144,000	\$23,041,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,000,000	7,000,000
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	250,000	750,000
Other Capital Projects Fund		
Debt Service Fund	1,172,000	1,213,000
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	\$8,422,000	\$8,963,000
TOTAL CASH AND INVESTMENTS	\$32,566,000	\$32,004,000

LEA : 113362203 Donegal SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	35,535,000	33,210,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	200,000	225,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,021,910	130,700
0599 Other Noncurrent Liabilities	113,343,700	115,000
Total General Fund	\$150,100,610	\$33,680,700
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		

<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		

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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 Permanent Fund		
Total Long-Term Indebtedness	\$150,100,610	\$33,680,700

<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	\$150,100,610	\$33,680,700

Account Description	Amounts
0810 Nonspendable Fund Balance	16,099
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,600,000
0840 Assigned Fund Balance	1,350,000
0850 Unassigned Fund Balance	2,481,247
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,431,247
5900 Budgetary Reserve	1,580,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,027,346