

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

6/20/22

Date



Secretary of the Board - Original Signature Required

6/20/22

Date



Chief School Administrator - Original Signature Required

6/20/22

Date

Keith D Ramsey

Contact Person

(717)354-1507

Extn :

Telephone

Extension

keith_ramsey@elanco.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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	\$64961493
Ending Unassigned Fund Balance	\$3578561
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.50%

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 6/20/2022
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DUE DATE: AUGUST 15, 2022

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

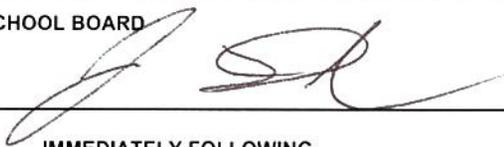
24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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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 5/16/22
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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 amount in Budgetary Reserve is to protect the district from exceeding the total budget based on additional expenditures and/or funding.
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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the year to help offset future employer obligations for PSERS due to rate increases. for technology initiatives, for future ESSER Costs, and to balance future budgets.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,118,553
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,578,561
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,697,114</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,696,620
7000 Revenue from State Sources	14,557,594
8000 Revenue from Federal Sources	4,423,469
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$63,677,683</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,374,797</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	35,223,112
6112 Interim Real Estate Taxes	200,090
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	195,000
6140 Current Act 511 Taxes - Flat Rate Assessments	151,000
6150 Current Act 511 Taxes - Proportional Assessments	4,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	574,418
6910 Rentals	25,000
6940 Tuition from Patrons	2,500,000
6960 Services Provided Other Local Governmental Units / LEAs	389,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$44,696,620
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,189,000
7112 Basic Education Funding-Social Security	843,000
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,700,000
7311 Pupil Transportation Subsidy	1,130,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	185,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	44,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	561,676
7505 Ready to Learn Block Grant	247,418
7820 State Share of Retirement Contributions	4,487,500
REVENUE FROM STATE SOURCES	\$14,557,594
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,051,924
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	182,214
8517 NCLB, Title IV - 21st Century Schools	22,747
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,428,816

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,158,786
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	558,982
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES \$4,423,469

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 63,677,683

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,223,112	
Amount of Tax Relief for Homestead Exclusions	<u>\$561,768</u>	
Total Approx. Tax Revenue:	\$35,784,880	
Approx. Tax Levy for Tax Rate Calculation:	\$37,485,452	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$2,840,289,800	\$2,840,289,800
b. Real Estate Mills	12.8500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,821,139,510	\$2,821,139,510
d. Assessed Value	\$2,874,651,200	\$2,874,651,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$36,497,724	\$36,497,724
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$36,497,724	\$36,497,724
(f Total * g)		
i. Base Mills Subject to Index	12.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.39436%	95.39436%
k. Tax Levy Needed	\$37,485,452	\$37,485,452
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,485,452	\$37,485,452
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,923,684
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,223,112
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,223,112
Amount of Tax Relief for Homestead Exclusions	<u>\$561,768</u>
Total Approx. Tax Revenue:	\$35,784,880
Approx. Tax Levy for Tax Rate Calculation:	\$37,485,452

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.2869	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$38,195,203	\$38,195,203
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	\$6,365.00	
Number of Homestead/Farmstead Properties	6768	6768
Median Assessed Value of Homestead Properties		\$200,700

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,223,112
Amount of Tax Relief for Homestead Exclusions	<u>\$561,768</u>
Total Approx. Tax Revenue:	\$35,784,880
Approx. Tax Levy for Tax Rate Calculation:	\$37,485,452
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$561,676	Lowering RE Tax Rate	\$0	\$561,676
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$92			\$92
Amount of Tax Relief from State/Local Sources				\$561,768

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,874,651,200	13.0400	37,485,452			95.39436%	
Totals:	2,874,651,200		37,485,452	561,768	36,923,684	95.39436%	35,223,112

	<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	151,000
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 151,000 151,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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 4,850,000 4,850,000

Total Act 511, Current Taxes 5,001,000

Act 511 Tax Limit -->	2,821,139,510	12	33,853,674
	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	12.8500	13.0400	1.48%	Yes	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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,472,708
1200 Special Programs - Elementary / Secondary	9,290,296
1300 Vocational Education	1,190,477
1400 Other Instructional Programs - Elementary / Secondary	201,684
1500 Nonpublic School Programs	68,691
Total Instruction	\$37,223,856
2000 Support Services	
2100 Support Services - Students	2,434,047
2200 Support Services - Instructional Staff	3,909,463
2300 Support Services - Administration	3,334,010
2400 Support Services - Pupil Health	1,406,800
2500 Support Services - Business	689,401
2600 Operation and Maintenance of Plant Services	4,010,517
2700 Student Transportation Services	3,506,339
2800 Support Services - Central	2,322,731
2900 Other Support Services	36,225
Total Support Services	\$21,649,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,000,260
3300 Community Services	8,800
Total Operation of Non-Instructional Services	\$1,009,060
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,500,000
5900 Budgetary Reserve	2,569,044
Total Other Expenditures and Financing Uses	\$5,079,044
Total Estimated Expenditures and Other Financing Uses	\$64,961,493

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,677,114
200 Personnel Services - Employee Benefits	9,522,388
300 Purchased Professional and Technical Services	836,573
400 Purchased Property Services	6,350
500 Other Purchased Services	1,093,378
600 Supplies	831,875
700 Property	504,450
800 Other Objects	580
Total Regular Programs - Elementary / Secondary	\$26,472,708
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,954,492
200 Personnel Services - Employee Benefits	1,582,551
300 Purchased Professional and Technical Services	3,812,473
400 Purchased Property Services	2,000
500 Other Purchased Services	883,830
600 Supplies	53,950
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$9,290,296
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,250
200 Personnel Services - Employee Benefits	39,925
300 Purchased Professional and Technical Services	5,322
500 Other Purchased Services	1,055,000
600 Supplies	15,980
Total Vocational Education	\$1,190,477
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	68,843
200 Personnel Services - Employee Benefits	3,151
300 Purchased Professional and Technical Services	18,189
500 Other Purchased Services	111,501
Total Other Instructional Programs - Elementary / Secondary	\$201,684
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	55,013
600 Supplies	13,678
Total Nonpublic School Programs	\$68,691
Total Instruction	\$37,223,856
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,299,585
200 Personnel Services - Employee Benefits	728,240
300 Purchased Professional and Technical Services	298,746
400 Purchased Property Services	1,133

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,680
600 Supplies	96,378
700 Property	249
800 Other Objects	36
Total Support Services - Students	\$2,434,047
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,130,074
200 Personnel Services - Employee Benefits	1,457,415
300 Purchased Professional and Technical Services	191,673
400 Purchased Property Services	1,925
500 Other Purchased Services	46,826
600 Supplies	74,938
700 Property	3,589
800 Other Objects	3,023
Total Support Services - Instructional Staff	\$3,909,463
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,969,504
200 Personnel Services - Employee Benefits	1,039,295
300 Purchased Professional and Technical Services	194,600
400 Purchased Property Services	5,549
500 Other Purchased Services	59,781
600 Supplies	43,507
700 Property	1,000
800 Other Objects	20,774
Total Support Services - Administration	\$3,334,010
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	567,553
200 Personnel Services - Employee Benefits	371,299
300 Purchased Professional and Technical Services	465,225
400 Purchased Property Services	175
500 Other Purchased Services	551
600 Supplies	1,997
Total Support Services - Pupil Health	\$1,406,800
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	368,718
200 Personnel Services - Employee Benefits	192,633
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	37,050
700 Property	10,000
800 Other Objects	36,000
Total Support Services - Business	\$689,401
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	740,234

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	415,845
300 Purchased Professional and Technical Services	98,008
400 Purchased Property Services	1,266,430
500 Other Purchased Services	200,450
600 Supplies	1,280,550
700 Property	5,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$4,010,517
2700 Student Transportation Services	
100 Personnel Services - Salaries	105,262
200 Personnel Services - Employee Benefits	78,068
300 Purchased Professional and Technical Services	300,000
400 Purchased Property Services	750
500 Other Purchased Services	2,984,059
600 Supplies	37,000
800 Other Objects	1,200
Total Student Transportation Services	\$3,506,339
2800 Support Services - Central	
100 Personnel Services - Salaries	1,174,129
200 Personnel Services - Employee Benefits	604,279
300 Purchased Professional and Technical Services	74,587
400 Purchased Property Services	104,400
500 Other Purchased Services	184,720
600 Supplies	166,806
700 Property	12,200
800 Other Objects	1,610
Total Support Services - Central	\$2,322,731
2900 Other Support Services	
500 Other Purchased Services	36,225
Total Other Support Services	\$36,225
Total Support Services	\$21,649,533
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	660,229
200 Personnel Services - Employee Benefits	96,156
300 Purchased Professional and Technical Services	69,283
400 Purchased Property Services	23,400
500 Other Purchased Services	75,284
600 Supplies	61,805
700 Property	5,000
800 Other Objects	9,103
Total Student Activities	\$1,000,260
3300 Community Services	
300 Purchased Professional and Technical Services	4,000

<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	3,800
Total Community Services	\$8,800
Total Operation of Non-Instructional Services	\$1,009,060
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,500,000
Total Interfund Transfers - Out	\$2,500,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,569,044
Total Budgetary Reserve	\$2,569,044
Total Other Expenditures and Financing Uses	\$5,079,044
TOTAL EXPENDITURES	\$64,961,493

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	14,233,268	14,233,268
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	7,000,000	5,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,115,000	1,115,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,900,000	8,900,000
Private Purpose Trust Fund	77,000	77,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	54,820	54,820
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$31,380,088	\$29,380,088

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	\$31,380,088	\$29,380,088
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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		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	410,000	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,600,000	7,600,000
0599 Other Noncurrent Liabilities	80,000,000	80,000,000
Total General Fund	\$88,010,000	\$88,025,000
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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	25,000	25,000
0599 Other Noncurrent Liabilities	615,000	625,000
Total Food Service / Cafeteria Operations Fund	\$640,000	\$650,000

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$88,650,000	\$88,675,000

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	\$88,650,000	\$88,675,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,834,743
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,578,561
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,413,304
5900 Budgetary Reserve	2,569,044
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,982,348