

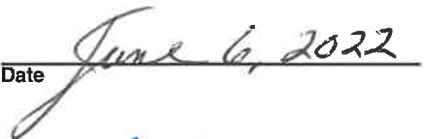
FINAL GENERAL FUND BUDGET


Fiscal Year 2022-2023

General Fund Budget Approval

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



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

DateMichael A Miller

Contact Person(717)866-7117 Extn :10810

Telephone Extensionmichaelmiller@elcosd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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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	\$51477466
Ending Unassigned Fund Balance	\$2651147
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.15%

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
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DUE DATE: AUGUST 15, 2022

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


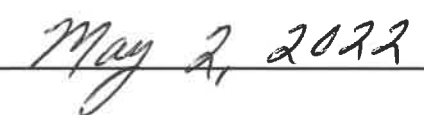
24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lebanon County SD	County : Lebanon	AUN Number : 113382303
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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 
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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.	Contingency 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.	Contingency for unexpected expenses
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Concession Stand Escrow Fund, Healthcare Stabilization Fund
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For use on future capital projects

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	85,878	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,000,000	
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	2,651,147	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,651,147</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	34,595,646	
7000 Revenue from State Sources	14,809,972	
8000 Revenue from Federal Sources	1,996,848	
9000 Other Financing Sources	75,000	
Total Estimated Revenues And Other Financing Sources		<u>\$51,477,466</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$61,128,613</u>

LEA : 113382303 Eastern Lebanon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,336,558
6112 Interim Real Estate Taxes	290,882
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	3,300
6150 Current Act 511 Taxes - Proportional Assessments	3,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	826,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	109,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	10,000
6940 Tuition from Patrons	417,906
6990 Refunds and Other Miscellaneous Revenue	117,000
REVENUE FROM LOCAL SOURCES	\$34,595,646
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,700,000
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	80,737
7271 Special Education funds for School-Aged Pupils	1,350,000
7311 Pupil Transportation Subsidy	1,425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,580
7340 State Property Tax Reduction Allocation	585,351
7360 Safe Schools	40,000
7501 PA Accountability Grants	258,521
7810 State Share of Social Security and Medicare Taxes	824,555
7820 State Share of Retirement Contributions	3,977,228
REVENUE FROM STATE SOURCES	\$14,809,972
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	600,050
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,798
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	625,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	625,000

LEA : 113382303 Eastern Lebanon County SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
REVENUE FROM FEDERAL SOURCES	\$1,996,848
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	75,000
OTHER FINANCING SOURCES	\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,477,466

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,336,558	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>	
Total Approx. Tax Revenue:	\$28,921,909	
Approx. Tax Levy for Tax Rate Calculation:	\$29,353,430	
	Lebanon	Total

2021-22 Data		
a. Assessed Value	\$1,739,015,905	\$1,739,015,905
b. Real Estate Mills	16.2738	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,531,179,101	\$1,531,179,101
d. Assessed Value	\$1,751,189,016	\$1,751,189,016
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$28,300,397	\$28,300,397
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$28,300,397	\$28,300,397
(f Total * g)		
i. Base Mills Subject to Index	16.2738	
(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	\$29,353,430	\$29,353,430
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.7620	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,353,430	\$29,353,430
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,768,079
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,336,558
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,336,558	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>	
Total Approx. Tax Revenue:	\$28,921,909	
Approx. Tax Levy for Tax Rate Calculation:	\$29,353,430	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9410	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,666,893	\$29,666,893
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	\$6,252.00	
Number of Homestead/Farmstead Properties	5586	5586
Median Assessed Value of Homestead Properties		\$169,000

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,336,558
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>
Total Approx. Tax Revenue:	\$28,921,909
Approx. Tax Levy for Tax Rate Calculation:	\$29,353,430
	Lebanon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$585,351	Lowering RE Tax Rate	\$0	\$585,351
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$585,351

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>Percent Collected</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>						
Lebanon	1,751,189,016	16.7620	29,353,430				98.50000%		
Totals:	1,751,189,016		29,353,430	-	585,351	=	28,768,079	X	98.50000% = 28,336,558
				<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%		3,100,000		3,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		650,000		650,000
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							3,750,000		3,750,000
Total Act 511, Current Taxes									3,750,000
Act 511 Tax Limit -->					1,531,179,101	X	12		18,374,149
					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>									
	Lebanon	16.2738	16.7620	3.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,895,861
1200 Special Programs - Elementary / Secondary	6,843,740
1300 Vocational Education	1,095,094
1400 Other Instructional Programs - Elementary / Secondary	362,531
Total Instruction	\$29,197,226
2000 Support Services	
2100 Support Services - Students	1,835,756
2200 Support Services - Instructional Staff	2,038,921
2300 Support Services - Administration	2,681,734
2400 Support Services - Pupil Health	560,062
2500 Support Services - Business	750,854
2600 Operation and Maintenance of Plant Services	4,086,970
2700 Student Transportation Services	2,549,299
2800 Support Services - Central	670,346
2900 Other Support Services	22,500
Total Support Services	\$15,196,442
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,269,882
Total Operation of Non-Instructional Services	\$1,269,882
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	61,638
5200 Interfund Transfers - Out	5,552,278
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$5,813,916
Total Estimated Expenditures and Other Financing Uses	\$51,477,466

LEA : 113382303 Eastern Lebanon County SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		11,493,580
200 Personnel Services - Employee Benefits		7,095,448
300 Purchased Professional and Technical Services		223,500
400 Purchased Property Services		558,575
500 Other Purchased Services		1,002,220
600 Supplies		473,871
700 Property		29,703
800 Other Objects		18,964
Total Regular Programs - Elementary / Secondary		\$20,895,861
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,075,978
200 Personnel Services - Employee Benefits		1,975,538
300 Purchased Professional and Technical Services		1,160,814
500 Other Purchased Services		600,141
600 Supplies		27,302
700 Property		307
800 Other Objects		3,660
Total Special Programs - Elementary / Secondary		\$6,843,740
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		122,423
200 Personnel Services - Employee Benefits		87,137
500 Other Purchased Services		867,600
600 Supplies		14,800
800 Other Objects		3,134
Total Vocational Education		\$1,095,094
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		226,171
200 Personnel Services - Employee Benefits		126,260
300 Purchased Professional and Technical Services		2,000
500 Other Purchased Services		2,500
600 Supplies		5,600
Total Other Instructional Programs - Elementary / Secondary		\$362,531
Total Instruction		\$29,197,226
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,067,603
200 Personnel Services - Employee Benefits		667,932
300 Purchased Professional and Technical Services		29,145
500 Other Purchased Services		17,245
600 Supplies		50,496
800 Other Objects		3,335
Total Support Services - Students		\$1,835,756

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	848,907
200 Personnel Services - Employee Benefits	690,595
300 Purchased Professional and Technical Services	77,665
400 Purchased Property Services	14,000
500 Other Purchased Services	24,330
600 Supplies	373,284
800 Other Objects	10,140
Total Support Services - Instructional Staff	\$2,038,921
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,434,894
200 Personnel Services - Employee Benefits	782,612
300 Purchased Professional and Technical Services	197,300
400 Purchased Property Services	1,200
500 Other Purchased Services	180,950
600 Supplies	49,052
800 Other Objects	35,726
Total Support Services - Administration	\$2,681,734
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	235,431
200 Personnel Services - Employee Benefits	158,049
300 Purchased Professional and Technical Services	150,047
400 Purchased Property Services	1,192
500 Other Purchased Services	215
600 Supplies	15,128
Total Support Services - Pupil Health	\$560,062
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	361,711
200 Personnel Services - Employee Benefits	234,930
300 Purchased Professional and Technical Services	5,950
400 Purchased Property Services	15,000
500 Other Purchased Services	71,130
600 Supplies	55,133
800 Other Objects	7,000
Total Support Services - Business	\$750,854
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,342,922
200 Personnel Services - Employee Benefits	918,702
300 Purchased Professional and Technical Services	54,796
400 Purchased Property Services	628,117
500 Other Purchased Services	180,600
600 Supplies	917,223
700 Property	37,000
800 Other Objects	7,610
Total Operation and Maintenance of Plant Services	\$4,086,970

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	25,055
200 Personnel Services - Employee Benefits	10,244
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,474,000
Total Student Transportation Services	\$2,549,299
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	164,890
200 Personnel Services - Employee Benefits	79,100
300 Purchased Professional and Technical Services	26,700
500 Other Purchased Services	109,000
600 Supplies	290,156
800 Other Objects	500
Total Support Services - Central	\$670,346
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,500
Total Other Support Services	\$22,500
Total Support Services	\$15,196,442
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	628,042
200 Personnel Services - Employee Benefits	248,612
300 Purchased Professional and Technical Services	85,278
400 Purchased Property Services	13,030
500 Other Purchased Services	115,750
600 Supplies	123,339
700 Property	22,080
800 Other Objects	33,751
Total Student Activities	\$1,269,882
Total Operation of Non-Instructional Services	\$1,269,882
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	61,638
Total Debt Service / Other Expenditures and Financing Uses	\$61,638
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,552,278
Total Interfund Transfers - Out	\$5,552,278
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$5,813,916
TOTAL EXPENDITURES	\$51,477,466

LEA : 113382303 Eastern Lebanon County SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,500,000	9,500,000
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		
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 Cash and Short-Term Investments	\$9,500,000	\$9,500,000

<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	\$9,500,000	\$9,500,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	42,696,000	56,957,000
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	\$42,696,000	\$56,957,000
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>
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		

<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	\$42,696,000	\$56,957,000

<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	\$42,696,000	\$56,957,000

Account Description	Amounts
0810 Nonspendable Fund Balance	85,878
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,651,147
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,651,147
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,937,025