

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

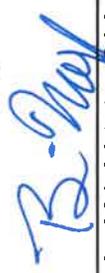
Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

06/13/22  
Date

06/14/22  
Date

06/14/22  
Date

Holly Albert

Contact Person

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ephrata Area SD	COUNTY : Lancaster	AUN : 113362603
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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.

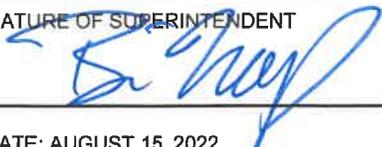
Total Budgeted Expenditures	\$82126195
Ending Unassigned Fund Balance	\$4620572
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.62%

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 6/14/2022
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DUE DATE: AUGUST 15, 2022

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Ephrata Area SD	County : Lancaster	AUN Number : 113362603
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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 5/4/2022
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This is the total of our unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance amounts are set asides for retirement, health care, and OPEB costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the total of our assigned fund balance.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	257,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	2,255,100
0850 Unassigned Fund Balance	6,231,417
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$19,936,517</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	51,771,133
7000 Revenue from State Sources	25,563,867
8000 Revenue from Federal Sources	3,180,350
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$80,515,350</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$100,451,867</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,903,142
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6120 Current Per Capita Taxes, Section 679	89,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	5,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	936,813
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	1,000
6960 Services Provided Other Local Governmental Units / LEAs	75,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	74,998

**REVENUE FROM LOCAL SOURCES \$51,771,133**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	12,165,931
7112 Basic Education Funding-Social Security	1,300,000
7170 School Improvement Grants	60,000
7271 Special Education funds for School-Aged Pupils	3,005,774
7311 Pupil Transportation Subsidy	1,065,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	30,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,292,098
7505 Ready to Learn Block Grant	515,064
7820 State Share of Retirement Contributions	6,050,000

**REVENUE FROM STATE SOURCES \$25,563,867**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	838,803
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	147,448
8517 NCLB, Title IV - 21st Century Schools	50,883

Amount

**REVENUE FROM FEDERAL SOURCES**

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	660,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,333,216
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,000

**REVENUE FROM FEDERAL SOURCES \$3,180,350**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 80,515,350**

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,903,142
Amount of Tax Relief for Homestead Exclusions	<u>\$1,292,098</u>
Total Approx. Tax Revenue:	\$45,195,240
Approx. Tax Levy for Tax Rate Calculation:	\$46,473,252

Lancaster

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$2,529,595,650	\$2,529,595,650
b. Real Estate Mills	17.7200	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,383,830,507	\$2,383,830,507
d. Assessed Value	\$2,549,273,307	\$2,549,273,307
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$44,824,435	\$44,824,435
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$44,824,435	\$44,824,435
(f Total * g)		
i. Base Mills Subject to Index	17.7200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.17136%	97.17136%
k. Tax Levy Needed	\$46,473,252	\$46,473,252
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>18.2300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,473,252	\$46,473,252
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,181,154
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,903,142
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,903,142	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,292,098</u>	
Total Approx. Tax Revenue:	\$45,195,240	
Approx. Tax Levy for Tax Rate Calculation:	\$46,473,252	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	18.4642	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,070,292	\$47,070,292
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,109.00	
Number of Homestead/Farmstead Properties	7819	7819
Median Assessed Value of Homestead Properties		\$174,513

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Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,903,142</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,292,098</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$45,195,240</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$46,473,252</b>

<b>Lancaster</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,292,098	Lowering RE Tax Rate	\$0	\$1,292,098
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,292,098</b>

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	2,549,273,307	18.2300	46,473,252			97.17136%	
<b>Totals:</b>	<b>2,549,273,307</b>		<b>46,473,252</b>	- 1,292,098	= 45,181,154	X 97.17136%	= 43,903,142

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		89,000
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	\$5.00	\$0.00	89,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 89,000 89,000**

	<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%	4,600,000	4,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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 5,400,000 5,400,000**

**Total Act 511, Current Taxes 5,489,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,383,830,507</b>	<b>X</b>	<b>12</b>	<b>28,605,966</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	17.7200	18.2300	2.88%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,770,627
1200 Special Programs - Elementary / Secondary	13,387,727
1300 Vocational Education	982,000
1400 Other Instructional Programs - Elementary / Secondary	251,335
1800 Pre-Kindergarten	102,409
<b>Total Instruction</b>	<b>\$48,494,098</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,215,537
2200 Support Services - Instructional Staff	3,025,454
2300 Support Services - Administration	4,041,580
2400 Support Services - Pupil Health	775,189
2500 Support Services - Business	1,080,431
2600 Operation and Maintenance of Plant Services	6,681,310
2700 Student Transportation Services	3,037,349
2800 Support Services - Central	3,540,123
2900 Other Support Services	32,000
<b>Total Support Services</b>	<b>\$26,428,973</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,684,724
3300 Community Services	17,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,701,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,501,300
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,501,300</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$82,126,195</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,384,077
200 Personnel Services - Employee Benefits	12,001,820
300 Purchased Professional and Technical Services	1,055,050
400 Purchased Property Services	116,632
500 Other Purchased Services	1,282,300
600 Supplies	915,373
700 Property	8,500
800 Other Objects	6,875
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,770,627</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,638,643
200 Personnel Services - Employee Benefits	3,636,479
300 Purchased Professional and Technical Services	2,430,800
500 Other Purchased Services	1,626,300
600 Supplies	55,180
800 Other Objects	325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,387,727</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	900,000
600 Supplies	2,000
800 Other Objects	80,000
<b>Total Vocational Education</b>	<b>\$982,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	148,220
200 Personnel Services - Employee Benefits	65,015
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	10,300
600 Supplies	7,800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$251,335</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	63,217
200 Personnel Services - Employee Benefits	35,592
600 Supplies	3,600
<b>Total Pre-Kindergarten</b>	<b>\$102,409</b>
<b>Total Instruction</b>	<b>\$48,494,098</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,446,820
200 Personnel Services - Employee Benefits	1,690,899
300 Purchased Professional and Technical Services	22,963
400 Purchased Property Services	13,655
500 Other Purchased Services	14,500

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	24,200
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$4,215,537</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,389,748
200 Personnel Services - Employee Benefits	1,264,056
300 Purchased Professional and Technical Services	103,000
500 Other Purchased Services	17,850
600 Supplies	250,800
<b>Total Support Services - Instructional Staff</b>	<b>\$3,025,454</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,047,292
200 Personnel Services - Employee Benefits	1,523,206
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	6,252
500 Other Purchased Services	174,030
600 Supplies	52,300
800 Other Objects	38,500
<b>Total Support Services - Administration</b>	<b>\$4,041,580</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	443,502
200 Personnel Services - Employee Benefits	286,477
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	800
500 Other Purchased Services	5,550
600 Supplies	30,775
700 Property	3,000
800 Other Objects	585
<b>Total Support Services - Pupil Health</b>	<b>\$775,189</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	531,666
200 Personnel Services - Employee Benefits	370,365
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	9,500
500 Other Purchased Services	12,400
600 Supplies	20,500
800 Other Objects	30,000
<b>Total Support Services - Business</b>	<b>\$1,080,431</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,867,723
200 Personnel Services - Employee Benefits	1,496,187
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	761,700
500 Other Purchased Services	243,200
600 Supplies	2,007,500

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<u>Description</u>	<u>Amount</u>
700 Property	85,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,681,310</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	62,281
200 Personnel Services - Employee Benefits	36,568
400 Purchased Property Services	1,000
500 Other Purchased Services	2,640,700
600 Supplies	296,500
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$3,037,349</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	783,751
200 Personnel Services - Employee Benefits	534,920
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	94,000
500 Other Purchased Services	110,700
600 Supplies	1,263,750
700 Property	679,012
800 Other Objects	1,190
<b>Total Support Services - Central</b>	<b>\$3,540,123</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,000
<b>Total Other Support Services</b>	<b>\$32,000</b>
<b>Total Support Services</b>	<b>\$26,428,973</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	886,228
200 Personnel Services - Employee Benefits	431,336
300 Purchased Professional and Technical Services	152,851
400 Purchased Property Services	3,900
500 Other Purchased Services	107,100
600 Supplies	84,034
800 Other Objects	19,275
<b>Total Student Activities</b>	<b>\$1,684,724</b>
<b>3300 Community Services</b>	
800 Other Objects	17,100
<b>Total Community Services</b>	<b>\$17,100</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,701,824</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,046,300
900 Other Uses of Funds	4,455,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,501,300</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,501,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,126,195</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	22,000,000	20,000,000
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		
Other Capital Projects Fund	25,000,000	13,000,000
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

<b>Total Long-Term Investments</b>	<b>\$47,000,000</b>	<b>\$33,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$47,000,000</b>	<b>\$33,000,000</b>

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	31,640,000	27,185,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,659,154	1,159,154
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,669,719	10,669,719
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$42,968,873</b>	<b>\$39,013,873</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$42,968,873</b>	<b>\$39,013,873</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$42,968,873</b>	<b>\$39,013,873</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	257,599
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	2,255,100
0850 Unassigned Fund Balance	4,620,572
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$18,325,672</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$18,583,271</b>
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