

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lower Dauphin SD	COUNTY : Dauphin	AUN : 115224003
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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	\$73996000
Ending Unassigned Fund Balance	\$846921
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.14%

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 7/5/2022
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DUE DATE: AUGUST 15, 2022

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

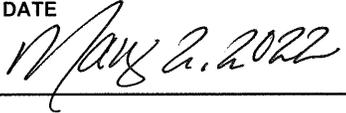
24 PS 6-687(a)(1)

(03/2006)

School District Name : Lower Dauphin SD	County : Dauphin	AUN Number : 115224003
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$984,971.00 Function 2200, Object 200: \$1,092,669.00	Tuition Reimbursement - Object 240 is included in Function 2270 Staff Development for \$400,000.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for transfers including those related to federal programs.
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.	Unassigned fund balance to meet operational needs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Buildings and Grounds, Benefits - PSERS and Health Insurance

<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	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,600,000
0840 Assigned Fund Balance	4,200,000
0850 Unassigned Fund Balance	2,271,921
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,071,921</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,171,535
7000 Revenue from State Sources	23,659,979
8000 Revenue from Federal Sources	3,491,129
9000 Other Financing Sources	48,357
Total Estimated Revenues And Other Financing Sources	<u>\$68,371,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$82,442,921</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	30,468,811
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	40,000
6114 Payments in Lieu of Current Taxes - State / Local	5,925
6120 Current Per Capita Taxes, Section 679	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	122,000
6150 Current Act 511 Taxes - Proportional Assessments	7,425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,536,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	927,799
6910 Rentals	85,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	124,000
6990 Refunds and Other Miscellaneous Revenue	12,000

REVENUE FROM LOCAL SOURCES \$41,171,535

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,263,399
7112 Basic Education Funding-Social Security	1,128,689
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,475,722
7311 Pupil Transportation Subsidy	1,575,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	768,504
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,698,900
7505 Ready to Learn Block Grant	441,906
7820 State Share of Retirement Contributions	5,197,859

REVENUE FROM STATE SOURCES \$23,659,979

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	508,458
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	95,520
8517 NCLB, Title IV - 21st Century Schools	37,465
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	810,922
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,796,637

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	137,127
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$3,491,129
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	48,357
OTHER FINANCING SOURCES	\$48,357
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	68,371,000

Act 1 Index (current): 4.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$30,475,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,698,900</u>
Total Approx. Tax Revenue:	\$32,173,900
Approx. Tax Levy for Tax Rate Calculation:	\$33,443,692

Dauphin	Total
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2021-22 Data		
a. Assessed Value	\$1,736,190,324	\$1,736,190,324
b. Real Estate Mills	18.4200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,214,999,059	\$2,214,999,059
d. Assessed Value	\$1,762,638,124	\$1,762,638,124
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$31,980,626	\$31,980,626
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$31,980,626	\$31,980,626
(f Total * g)		
i. Base Mills Subject to Index	18.4200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$33,443,692	\$33,443,692
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.9700	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$33,437,245	\$33,437,245
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$31,738,345
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$30,468,811
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$30,475,000
Amount of Tax Relief for Homestead Exclusions		<u>\$1,698,900</u>
Total Approx. Tax Revenue:		\$32,173,900
Approx. Tax Levy for Tax Rate Calculation:		\$33,443,692

	Dauphin	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.1936	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$33,831,371	\$33,831,371
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	\$12,713.00	
Number of Homestead/Farmstead Properties	7174	7174
Median Assessed Value of Homestead Properties		\$126,700

Act 1 Index (current): 4.2%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$30,475,000
Amount of Tax Relief for Homestead Exclusions	<u>\$1,698,900</u>
Total Approx. Tax Revenue:	\$32,173,900
Approx. Tax Levy for Tax Rate Calculation:	\$33,443,692

Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,698,900	Lowering RE Tax Rate	\$0	\$1,698,900
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,698,900

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>
Dauphin	1,762,638,124	18.9700	33,437,245			96.00000%	
Totals:	1,762,638,124		33,437,245	1,698,900	31,738,345	96.00000%	30,468,811

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		75,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	75,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	47,000
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			122,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,500,000
6152 Current Act 511 Occupation Taxes	1.0000	0.000	2,400,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			7,425,000
Total Act 511, Current Taxes			7,547,000
Act 511 Tax Limit -->		2,214,999,059	12
		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> Dauphin	18.4200	18.9700	2.99%	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	\$5.00	\$5.00	0.00%	Yes	4.2%				
6143	Current Act 511 Local Services 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%				
6152	Current Act 511 Occupation Taxes	1.0000	1.0000	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,563,989
1200 Special Programs - Elementary / Secondary	12,441,174
1300 Vocational Education	2,885,813
1400 Other Instructional Programs - Elementary / Secondary	1,266,565
1600 Adult Education Programs	186,867
1800 Pre-Kindergarten	21,437
Total Instruction	\$44,365,845
2000 Support Services	
2100 Support Services - Students	2,857,029
2200 Support Services - Instructional Staff	3,548,149
2300 Support Services - Administration	4,415,865
2400 Support Services - Pupil Health	828,639
2500 Support Services - Business	636,714
2600 Operation and Maintenance of Plant Services	8,512,059
2700 Student Transportation Services	3,247,017
2800 Support Services - Central	492,260
2900 Other Support Services	40,706
Total Support Services	\$24,578,438
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,118,783
3300 Community Services	19,792
Total Operation of Non-Instructional Services	\$1,138,575
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	22,000
5200 Interfund Transfers - Out	3,491,142
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$3,913,142
Total Estimated Expenditures and Other Financing Uses	\$73,996,000

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	14,335,163
200 Personnel Services - Employee Benefits	9,920,386
300 Purchased Professional and Technical Services	693,590
400 Purchased Property Services	114,295
500 Other Purchased Services	1,347,994
600 Supplies	1,110,262
700 Property	33,500
800 Other Objects	8,799
Total Regular Programs - Elementary / Secondary	\$27,563,989
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,401,485
200 Personnel Services - Employee Benefits	3,670,682
300 Purchased Professional and Technical Services	955,800
500 Other Purchased Services	2,351,750
600 Supplies	58,207
800 Other Objects	3,250
Total Special Programs - Elementary / Secondary	\$12,441,174
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	941,659
200 Personnel Services - Employee Benefits	635,507
300 Purchased Professional and Technical Services	18,300
400 Purchased Property Services	5,629
500 Other Purchased Services	1,194,811
600 Supplies	81,007
700 Property	8,400
800 Other Objects	500
Total Vocational Education	\$2,885,813
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	714,906
200 Personnel Services - Employee Benefits	500,109
300 Purchased Professional and Technical Services	33,000
500 Other Purchased Services	11,750
600 Supplies	6,800
Total Other Instructional Programs - Elementary / Secondary	\$1,266,565
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	186,867
Total Adult Education Programs	\$186,867
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,437
Total Pre-Kindergarten	\$21,437
Total Instruction	\$44,365,845

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,551,953
200 Personnel Services - Employee Benefits	1,085,934
300 Purchased Professional and Technical Services	195,126
400 Purchased Property Services	1,050
500 Other Purchased Services	4,150
600 Supplies	15,316
800 Other Objects	3,500
Total Support Services - Students	\$2,857,029
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	984,971
200 Personnel Services - Employee Benefits	1,092,669
300 Purchased Professional and Technical Services	177,131
400 Purchased Property Services	2,305
500 Other Purchased Services	6,650
600 Supplies	940,587
700 Property	336,161
800 Other Objects	7,675
Total Support Services - Instructional Staff	\$3,548,149
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,375,351
200 Personnel Services - Employee Benefits	1,574,588
300 Purchased Professional and Technical Services	245,500
400 Purchased Property Services	8,496
500 Other Purchased Services	124,350
600 Supplies	45,920
700 Property	4,500
800 Other Objects	37,160
Total Support Services - Administration	\$4,415,865
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	480,697
200 Personnel Services - Employee Benefits	319,642
300 Purchased Professional and Technical Services	17,000
600 Supplies	11,300
Total Support Services - Pupil Health	\$828,639
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	312,343
200 Personnel Services - Employee Benefits	242,521
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	5,200
700 Property	2,000
800 Other Objects	850

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$636,714
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,718,812
200 Personnel Services - Employee Benefits	1,385,555
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	1,169,200
500 Other Purchased Services	265,500
600 Supplies	1,434,800
700 Property	2,422,492
800 Other Objects	9,700
Total Operation and Maintenance of Plant Services	\$8,512,059
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	137,359
200 Personnel Services - Employee Benefits	107,598
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,969,260
600 Supplies	29,000
800 Other Objects	800
Total Student Transportation Services	\$3,247,017
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	269,827
200 Personnel Services - Employee Benefits	199,983
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	2,000
600 Supplies	1,150
800 Other Objects	1,800
Total Support Services - Central	\$492,260
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,706
Total Other Support Services	\$40,706
Total Support Services	\$24,578,438
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	300,000
200 Personnel Services - Employee Benefits	128,730
300 Purchased Professional and Technical Services	407,050
400 Purchased Property Services	37,000
500 Other Purchased Services	97,600
600 Supplies	113,415
800 Other Objects	34,988
Total Student Activities	\$1,118,783
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	6,502

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	2,790
600 Supplies	10,500
Total Community Services	\$19,792
Total Operation of Non-Instructional Services	\$1,138,575
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,000
Total Debt Service / Other Expenditures and Financing Uses	\$22,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	3,491,142
Total Interfund Transfers - Out	\$3,491,142
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$3,913,142
TOTAL EXPENDITURES	\$73,996,000

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	17,200,000	16,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	334,560	334,925
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,728,000	1,728,700
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,587,560	\$18,438,625

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	\$19,587,560	\$18,438,625
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	10,395,000	6,965,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,645,000	\$8,215,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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	\$11,645,000	\$8,215,000

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	\$11,645,000	\$8,215,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	30,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	846,921
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,446,921
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,876,921