

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

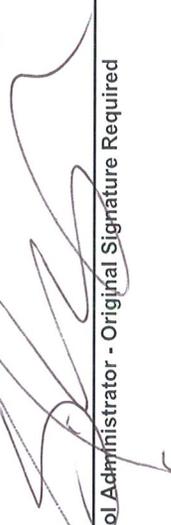
Date of Adoption of the General Fund Budget:



\_\_\_\_\_  
President of the Board - Original Signature Required



\_\_\_\_\_  
Secretary of the Board - Original Signature Required



\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Eric S Petery

Contact Person

peterye@mlbgdsd.k12.pa.us

Email Address

6/20/22

Date

6/21/22

Date

6/21/22

Date

(717)692-2108

Telephone

Extn :3160

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millersburg Area SD	COUNTY : Dauphin	AUN : 115226103
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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%

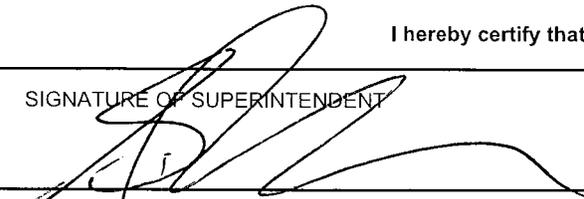
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes   
No

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

Total Budgeted Expenditures	\$17460221
Ending Unassigned Fund Balance	\$1104088
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.32%

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 6/21/22
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Millersburg Area SD	County : Dauphin	AUN Number : 115226103
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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 5/17/22
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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.	Funds in Budgetary Reserve are budgeted for unforeseen expenditures.
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 may be used to balance revenues and expenditures in the following years budget. Based on final audited numbers, the Board has the option to consider a transfer from the General Fund to the Capital Reserve for facility improvements
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies are committed for future PSERS costs.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	211,989
0850 Unassigned Fund Balance	2,745,903
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,682,892</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,805,072
7000 Revenue from State Sources	7,266,429
8000 Revenue from Federal Sources	534,916
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,606,417</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,289,309</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	5,564,085
6112 Interim Real Estate Taxes	8,500
6113 Public Utility Realty Taxes	6,960
6114 Payments in Lieu of Current Taxes - State / Local	315
6120 Current Per Capita Taxes, Section 679	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	1,330,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	143,312
6910 Rentals	900
6940 Tuition from Patrons	47,000
6990 Refunds and Other Miscellaneous Revenue	100,000

**REVENUE FROM LOCAL SOURCES \$7,805,072**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,161,436
7112 Basic Education Funding-Social Security	287,458
7271 Special Education funds for School-Aged Pupils	644,894
7311 Pupil Transportation Subsidy	200,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	198,736
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,000
7340 State Property Tax Reduction Allocation	316,606
7505 Ready to Learn Block Grant	127,733
7820 State Share of Retirement Contributions	1,313,566

**REVENUE FROM STATE SOURCES \$7,266,429**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	241,177
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,029
8517 NCLB, Title IV - 21st Century Schools	16,225
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	209,485
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$534,916</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,606,417</b>
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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,564,085</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$316,606</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$5,880,691</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,173,538</b>	
	<b>Dauphin</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$279,343,400	\$279,343,400
b. Real Estate Mills	21.0190	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$339,428,689	\$339,428,689
d. Assessed Value	\$280,796,600	\$280,796,600
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$5,871,519	\$5,871,519
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,871,519	\$5,871,519
(f Total * g)		
i. Base Mills Subject to Index	21.0190	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$6,173,538	\$6,173,538
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>21.9858</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,173,538	\$6,173,538
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,856,932
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,564,085
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,564,085</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$316,606</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$5,880,691</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,173,538</b>	
	<b>Dauphin</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	21.9858	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,173,538	\$6,173,538
<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	\$8,884.47	
Number of Homestead/Farmstead Properties	1612	1612
Median Assessed Value of Homestead Properties		\$88,300

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Act 1 Index (current): 4.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$5,564,085</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$316,606</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,880,691</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$6,173,538</b>
	<b>Dauphin</b>
	<b>Total</b>

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$316,606	Lowering RE Tax Rate	\$0	\$316,606
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$316,606</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>
Dauphin	280,796,600	21.9858	6,173,538			95.00000%	
<b>Totals:</b>	<b>280,796,600</b>		<b>6,173,538</b>	316,606 =	5,856,932 X	95.00000% =	5,564,085

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,000
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	17,000
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 17,000 17,000**

	<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%	730,000	730,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	520,000	520,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
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 1,330,000 1,330,000**

**Total Act 511, Current Taxes 1,347,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>339,428,689 X</b>	<b>12</b>	<b>4,073,144</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Dauphin	21.0190	21.9858	4.60%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6152	Current Act 511 Occupation Taxes	250.0000	250.0000	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,499,574
1200 Special Programs - Elementary / Secondary	3,523,599
1300 Vocational Education	222,750
1400 Other Instructional Programs - Elementary / Secondary	27,669
1600 Adult Education Programs	46,000
<b>Total Instruction</b>	<b>\$11,319,592</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	443,268
2200 Support Services - Instructional Staff	577,898
2300 Support Services - Administration	1,170,607
2400 Support Services - Pupil Health	218,741
2500 Support Services - Business	356,176
2600 Operation and Maintenance of Plant Services	1,229,730
2700 Student Transportation Services	501,000
2800 Support Services - Central	361,349
2900 Other Support Services	6,700
<b>Total Support Services</b>	<b>\$4,865,469</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	303,560
<b>Total Operation of Non-Instructional Services</b>	<b>\$303,560</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	896,600
5900 Budgetary Reserve	70,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$966,600</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,460,221</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	3,809,100
200 Personnel Services - Employee Benefits	2,408,476
300 Purchased Professional and Technical Services	159,000
400 Purchased Property Services	32,873
500 Other Purchased Services	764,000
600 Supplies	282,745
700 Property	39,820
800 Other Objects	3,560
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,499,574</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	899,199
200 Personnel Services - Employee Benefits	773,960
300 Purchased Professional and Technical Services	930,000
500 Other Purchased Services	909,550
600 Supplies	10,540
800 Other Objects	350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,523,599</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	222,750
<b>Total Vocational Education</b>	<b>\$222,750</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,809
200 Personnel Services - Employee Benefits	4,360
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	10,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,669</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	46,000
<b>Total Adult Education Programs</b>	<b>\$46,000</b>
<b>Total Instruction</b>	<b>\$11,319,592</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	172,229
200 Personnel Services - Employee Benefits	134,979
300 Purchased Professional and Technical Services	124,500
500 Other Purchased Services	2,850
600 Supplies	8,110
800 Other Objects	600
<b>Total Support Services - Students</b>	<b>\$443,268</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	287,500
200 Personnel Services - Employee Benefits	230,008
300 Purchased Professional and Technical Services	27,810
400 Purchased Property Services	915
500 Other Purchased Services	4,550
600 Supplies	17,490
800 Other Objects	9,625
<b>Total Support Services - Instructional Staff</b>	<b>\$577,898</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	516,264
200 Personnel Services - Employee Benefits	364,461
300 Purchased Professional and Technical Services	220,090
400 Purchased Property Services	7,032
500 Other Purchased Services	31,410
600 Supplies	18,700
700 Property	3,000
800 Other Objects	9,650
<b>Total Support Services - Administration</b>	<b>\$1,170,607</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	86,758
200 Personnel Services - Employee Benefits	75,280
300 Purchased Professional and Technical Services	51,550
400 Purchased Property Services	103
500 Other Purchased Services	250
600 Supplies	4,700
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$218,741</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	178,373
200 Personnel Services - Employee Benefits	136,453
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	400
500 Other Purchased Services	1,950
600 Supplies	500
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$356,176</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	317,281
200 Personnel Services - Employee Benefits	258,711
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	156,858
500 Other Purchased Services	91,730
600 Supplies	323,050
700 Property	66,000
800 Other Objects	6,100

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,229,730</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	501,000
<b>Total Student Transportation Services</b>	<b>\$501,000</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	87,500
200 Personnel Services - Employee Benefits	87,499
300 Purchased Professional and Technical Services	185,000
500 Other Purchased Services	500
600 Supplies	850
<b>Total Support Services - Central</b>	<b>\$361,349</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,700
<b>Total Other Support Services</b>	<b>\$6,700</b>
<b>Total Support Services</b>	<b>\$4,865,469</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	114,659
200 Personnel Services - Employee Benefits	59,061
300 Purchased Professional and Technical Services	44,750
400 Purchased Property Services	4,290
500 Other Purchased Services	52,450
600 Supplies	20,250
800 Other Objects	8,100
<b>Total Student Activities</b>	<b>\$303,560</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$303,560</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
700 Property	5,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	371,600
900 Other Uses of Funds	525,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$896,600</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	70,000
<b>Total Budgetary Reserve</b>	<b>\$70,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$966,600</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,460,221</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	4,785,000	4,300,000
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	3,575,000	3,580,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	126,000	58,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$8,486,000</b>	<b>\$7,938,000</b>
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**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

<b>Total Long-Term Investments</b>		
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,486,000</b>	<b>\$7,938,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	13,525,000	13,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	367,000	342,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,898,000	1,905,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$15,790,000</b>	<b>\$15,247,000</b>

**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>		

**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>		

**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>		

**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>\$15,790,000</b>	<b>\$15,247,000</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>\$15,790,000</b>	<b>\$15,247,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	725,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,104,088
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,829,088</b>
<b>5900 Budgetary Reserve</b>	<b>70,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,899,088</b>