

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Sandra Tucker

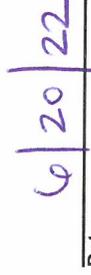
Contact Person

sandy_tucker@solancosd.org

Email Address



Date



Date



Date

(717)786-5605

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Solanco SD	COUNTY : Lancaster	AUN : 113367003
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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.

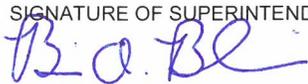
Total Budgeted Expenditures	\$80882651
Ending Unassigned Fund Balance	\$1206296
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.49%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/20/22
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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 : Solanco SD	County : Lancaster
AUN Number : 113367003	

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 6/20/22
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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.	A reserve has been included in the event actual revenues are lower than budget estimates and/or actual expenditures exceed budget estimates.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district strives to maintain an unassigned fund balance equal to two months' cost of expenditures to provide cashflow to pay for subsequent school year start-up costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board committed \$500,000 to pay for future retirement benefit costs, \$1,500,000 for future planned facility repair and improvement costs and \$2,000,000 for the early retirement of debt service.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The school district has assigned fund balance for the budgeted 2022-23 deficit.

<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	300,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,000,000	
0840 Assigned Fund Balance	806,985	
0850 Unassigned Fund Balance	3,206,296	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,013,281</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,923,608	
7000 Revenue from State Sources	21,100,001	
8000 Revenue from Federal Sources	19,842,057	
9000 Other Financing Sources	210,000	
Total Estimated Revenues And Other Financing Sources		<u>\$80,075,666</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,088,947</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	28,195,511
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	34,075
6114 Payments in Lieu of Current Taxes - State / Local	109
6150 Current Act 511 Taxes - Proportional Assessments	9,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	(35,000)
6700 Revenues from LEA Activities	56,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	820,250
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	46,463
6940 Tuition from Patrons	1,200
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$38,923,608
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,663,793
7112 Basic Education Funding-Social Security	752,869
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	124,034
7250 Migratory Children	600
7271 Special Education funds for School-Aged Pupils	2,250,844
7311 Pupil Transportation Subsidy	1,842,250
7312 Nonpublic and Charter School Pupil Transportation Subsidy	57,750
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	37,478
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	704,565
7505 Ready to Learn Block Grant	427,715
7820 State Share of Retirement Contributions	4,164,103
REVENUE FROM STATE SOURCES	\$21,100,001
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,032,597
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	342,657
8517 NCLB, Title IV - 21st Century Schools	140,672
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,759,578

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	9,430,000
8749 Other CARES Act Funding	60,118
8751 ARP ESSER Learning Loss	620,285
8752 ARP ESSER Summer Programs	155,134
8753 ARP ESSER Afterschool Programs	155,134
8754 ARP ESSER Homeless Children and Youth Funds	65,882
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	80,000

REVENUE FROM FEDERAL SOURCES \$19,842,057

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers	200,000
9400 Sale of or Compensation for Loss of Fixed Assets	10,000

OTHER FINANCING SOURCES \$210,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 80,075,666

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,195,511
Amount of Tax Relief for Homestead Exclusions	<u>\$704,565</u>
Total Approx. Tax Revenue:	\$28,900,076
Approx. Tax Levy for Tax Rate Calculation:	\$29,948,367

Lancaster

Total

2021-22 Data		
a. Assessed Value	\$2,515,837,900	\$2,515,837,900
b. Real Estate Mills	11.3440	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,470,695,243	\$2,470,695,243
d. Assessed Value	\$2,538,492,000	\$2,538,492,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$28,539,665	\$28,539,665
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$28,539,665	\$28,539,665
(f Total * g)		
i. Base Mills Subject to Index	11.3440	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.41534%	96.41534%
k. Tax Levy Needed	\$29,948,367	\$29,948,367
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	11.7977	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$29,948,367	\$29,948,367
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,243,802
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,195,511
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,195,511	
Amount of Tax Relief for Homestead Exclusions	<u>\$704,565</u>	
Total Approx. Tax Revenue:	\$28,900,076	
Approx. Tax Levy for Tax Rate Calculation:	\$29,948,367	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.7977	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,948,367	\$29,948,367
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	\$8,439.78	
Number of Homestead/Farmstead Properties	7111	7111
Median Assessed Value of Homestead Properties		\$201,300

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,195,511
Amount of Tax Relief for Homestead Exclusions	<u>\$704,565</u>
Total Approx. Tax Revenue:	\$28,900,076
Approx. Tax Levy for Tax Rate Calculation:	\$29,948,367
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$704,565	Lowering RE Tax Rate	\$0	\$704,565
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$704,565

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	2,538,492,000	11.7977	29,948,367			96.41534%	
Totals:	2,538,492,000		29,948,367	704,565 =	29,243,802 X	96.41534% =	28,195,511

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$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 0 0

	<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	1.150%	0.000%	8,500,000	8,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 9,200,000 9,200,000

Total Act 511, Current Taxes 9,200,000

Act 511 Tax Limit -->	2,470,695,243 X	12	29,648,343
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lancaster	11.3440	11.7977	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,570,092
1200 Special Programs - Elementary / Secondary	10,374,221
1300 Vocational Education	2,576,053
1400 Other Instructional Programs - Elementary / Secondary	495,080
1500 Nonpublic School Programs	67,829
1700 Higher Education Programs for Secondary Students	5,000
1800 Pre-Kindergarten	406,252
Total Instruction	\$38,494,527
2000 Support Services	
2100 Support Services - Students	3,560,739
2200 Support Services - Instructional Staff	1,986,669
2300 Support Services - Administration	3,166,203
2400 Support Services - Pupil Health	621,032
2500 Support Services - Business	1,057,922
2600 Operation and Maintenance of Plant Services	5,056,536
2700 Student Transportation Services	5,066,718
2800 Support Services - Central	1,713,957
2900 Other Support Services	32,500
Total Support Services	\$22,262,276
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,251,312
3300 Community Services	27,513
Total Operation of Non-Instructional Services	\$1,278,825
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	18,597,023
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$18,847,023
Total Estimated Expenditures and Other Financing Uses	\$80,882,651

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	12,701,588
200 Personnel Services - Employee Benefits	8,035,612
300 Purchased Professional and Technical Services	936,370
400 Purchased Property Services	150,000
500 Other Purchased Services	950,000
600 Supplies	1,689,522
700 Property	100,000
800 Other Objects	7,000
Total Regular Programs - Elementary / Secondary	\$24,570,092
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,562,276
200 Personnel Services - Employee Benefits	2,233,645
300 Purchased Professional and Technical Services	3,128,500
400 Purchased Property Services	5,000
500 Other Purchased Services	1,348,500
600 Supplies	93,000
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$10,374,221
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	637,095
200 Personnel Services - Employee Benefits	452,249
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	116,965
500 Other Purchased Services	1,302,850
600 Supplies	48,544
800 Other Objects	5,350
Total Vocational Education	\$2,576,053
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	270,686
200 Personnel Services - Employee Benefits	104,203
300 Purchased Professional and Technical Services	13,428
500 Other Purchased Services	23,500
600 Supplies	83,263
Total Other Instructional Programs - Elementary / Secondary	\$495,080
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	60,357
600 Supplies	7,472
Total Nonpublic School Programs	\$67,829
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	5,000
Total Higher Education Programs for Secondary Students	\$5,000
1800 <u>Pre-Kindergarten</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	228,381
200 Personnel Services - Employee Benefits	177,871
Total Pre-Kindergarten	\$406,252
Total Instruction	\$38,494,527
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,844,002
200 Personnel Services - Employee Benefits	1,247,662
300 Purchased Professional and Technical Services	401,000
500 Other Purchased Services	16,500
600 Supplies	43,800
700 Property	600
800 Other Objects	7,175
Total Support Services - Students	\$3,560,739
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	781,096
200 Personnel Services - Employee Benefits	542,823
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	6,000
500 Other Purchased Services	158,250
600 Supplies	203,000
700 Property	103,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,986,669
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,603,263
200 Personnel Services - Employee Benefits	1,127,820
300 Purchased Professional and Technical Services	236,100
400 Purchased Property Services	4,450
500 Other Purchased Services	53,320
600 Supplies	96,250
800 Other Objects	45,000
Total Support Services - Administration	\$3,166,203
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	205,006
200 Personnel Services - Employee Benefits	145,526
300 Purchased Professional and Technical Services	255,000
500 Other Purchased Services	500
600 Supplies	15,000
Total Support Services - Pupil Health	\$621,032
2500 Support Services - Business	
100 Personnel Services - Salaries	532,680
200 Personnel Services - Employee Benefits	346,242
300 Purchased Professional and Technical Services	72,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	12,000
500 Other Purchased Services	45,000
600 Supplies	40,000
800 Other Objects	10,000
Total Support Services - Business	\$1,057,922
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,307,214
200 Personnel Services - Employee Benefits	851,092
300 Purchased Professional and Technical Services	494,980
400 Purchased Property Services	525,000
500 Other Purchased Services	246,000
600 Supplies	1,265,000
700 Property	350,000
800 Other Objects	17,250
Total Operation and Maintenance of Plant Services	\$5,056,536
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	155,487
200 Personnel Services - Employee Benefits	110,374
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	23,000
500 Other Purchased Services	4,757,757
600 Supplies	7,000
800 Other Objects	1,100
Total Student Transportation Services	\$5,066,718
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	480,510
200 Personnel Services - Employee Benefits	346,147
300 Purchased Professional and Technical Services	250,800
400 Purchased Property Services	7,750
500 Other Purchased Services	60,100
600 Supplies	563,500
800 Other Objects	5,150
Total Support Services - Central	\$1,713,957
2900 <u>Other Support Services</u>	
500 Other Purchased Services	32,500
Total Other Support Services	\$32,500
Total Support Services	\$22,262,276
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	521,808
200 Personnel Services - Employee Benefits	260,904
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	107,500
500 Other Purchased Services	90,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	97,500
700 Property	65,000
800 Other Objects	3,600
Total Student Activities	\$1,251,312
3300 Community Services	
100 Personnel Services - Salaries	10,440
200 Personnel Services - Employee Benefits	5,403
300 Purchased Professional and Technical Services	1,000
600 Supplies	10,670
Total Community Services	\$27,513
Total Operation of Non-Instructional Services	\$1,278,825
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	18,597,023
Total Interfund Transfers - Out	\$18,597,023
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$18,847,023
TOTAL EXPENDITURES	\$80,882,651

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	17,342,702	18,125,000
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	10,250,000	9,250,000
Other Capital Projects Fund	635,000	1,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,250,601	1,009,650
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,086,373	3,750,000
Private Purpose Trust Fund	388,729	350,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	162,600	158,500
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$34,116,005	\$32,644,650
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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

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$34,116,005	\$32,644,650

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	13,899,500	11,414,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	472,000	487,000
0550 Authority Lease Obligations	1,211,774	1,129,962
0560 Other Post-Employment Benefits (OPEB)	7,529,272	8,279,272
0599 Other Noncurrent Liabilities	950,000	900,000
Total General Fund	\$24,062,546	\$22,210,734

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	126,000	126,500
Total Food Service / Cafeteria Operations Fund	\$126,000	\$126,500

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$24,188,546	\$22,337,234

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	2,425,000	2,485,000
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	\$2,425,000	\$2,485,000
TOTAL INDEBTEDNESS	\$26,613,546	\$24,822,234

Account Description	Amounts
0810 Nonspendable Fund Balance	300,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	1,000,000
0850 Unassigned Fund Balance	1,206,296
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,206,296
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,756,296