

FINAL GENERAL FUND BUDGET

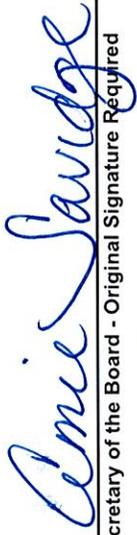
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022


President of the Board - Original Signature Required


Date


Secretary of the Board - Original Signature Required


Date


Chief School Administrator - Original Signature Required


Date

Amie Savidge

(717)362-6547

Extn :

Contact Person

Telephone

Extension

savidgea@udasd.org

Email Address

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Upper Dauphin Area SD	County : Dauphin	AUN Number : 115229003
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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 05.10.2022
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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>
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: \$124,977.00 Function 2200, Object 200: \$181,158.00	Support staff benefits are higher than their wages.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$104,284.00 Function 2400, Object 200: \$125,321.00	Support staff benefits are higher than their wages.
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 balance is within the allowable limits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$5,978,941 is committed to Capital Reserve and \$1,494,735 is committed to PSERS.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,700,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,677,745
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,377,745</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,589,316
7000 Revenue from State Sources	11,739,423
8000 Revenue from Federal Sources	2,517,107
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,845,846</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,223,591</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,555,316
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	25,000
6140 Current Act 511 Taxes - Flat Rate Assessments	25,000
6150 Current Act 511 Taxes - Proportional Assessments	1,730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	90,000
6700 Revenues from LEA Activities	105,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	190,000
6940 Tuition from Patrons	102,500
6990 Refunds and Other Miscellaneous Revenue	6,000

REVENUE FROM LOCAL SOURCES \$9,589,316

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,563,276
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	149,000
7271 Special Education funds for School-Aged Pupils	956,160
7292 Pre-K Counts	131,250
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	135,231
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	527,445
7505 Ready to Learn Block Grant	202,061
7820 State Share of Retirement Contributions	1,850,000

REVENUE FROM STATE SOURCES \$11,739,423

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	510,088
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,690
8517 NCLB, Title IV - 21st Century Schools	30,006
8521 Vocational Education - Operating Expenditures	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	545,171

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,319,152
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

REVENUE FROM FEDERAL SOURCES \$2,517,107

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 23,845,846

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,555,316	
Amount of Tax Relief for Homestead Exclusions	<u>\$527,445</u>	
Total Approx. Tax Revenue:	\$7,082,761	
Approx. Tax Levy for Tax Rate Calculation:	\$7,641,692	
	Dauphin	Total

2021-22 Data		
a. Assessed Value	\$389,608,804	\$389,608,804
b. Real Estate Mills	18.8775	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$517,670,082	\$517,670,082
d. Assessed Value	\$393,014,340	\$393,014,340
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,354,840	\$7,354,840
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$7,354,840	\$7,354,840
(f Total * g)		
i. Base Mills Subject to Index	18.8775	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.14350%	92.14350%
k. Tax Levy Needed	\$7,641,692	\$7,641,692
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.4438	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,641,692	\$7,641,692
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,114,247
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,555,316
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,555,316	
Amount of Tax Relief for Homestead Exclusions	<u>\$527,445</u>	
Total Approx. Tax Revenue:	\$7,082,761	
Approx. Tax Levy for Tax Rate Calculation:	\$7,641,692	
	Dauphin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7458	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,760,383	\$7,760,383
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	\$11,017.00	
Number of Homestead/Farmstead Properties	2476	2476
Median Assessed Value of Homestead Properties		\$78,600

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,555,316
Amount of Tax Relief for Homestead Exclusions	<u>\$527,445</u>
Total Approx. Tax Revenue:	\$7,082,761
Approx. Tax Levy for Tax Rate Calculation:	\$7,641,692
	Dauphin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$527,445	Lowering RE Tax Rate	\$0	\$527,445
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$527,445

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	393,014,340	19.4438	7,641,692			92.14350%	
Totals:	393,014,340		7,641,692	527,445	7,114,247	92.14350%	6,555,316

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,000
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	25,000
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 25,000 25,000

	<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%	850,000	850,000
6152 Current Act 511 Occupation Taxes	250.0000	0.000	780,000	780,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 1,730,000 1,730,000

Total Act 511, Current Taxes 1,755,000

Act 511 Tax Limit -->	517,670,082	12	6,212,041
	Market Value	Mills	(511 Limit)

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	18.8775	19.4438	3.00%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,660,906
1200 Special Programs - Elementary / Secondary	4,073,641
1300 Vocational Education	927,095
1400 Other Instructional Programs - Elementary / Secondary	175,635
1500 Nonpublic School Programs	21,000
1700 Higher Education Programs for Secondary Students	56,770
1800 Pre-Kindergarten	147,833
Total Instruction	\$15,062,880
2000 Support Services	
2100 Support Services - Students	765,239
2200 Support Services - Instructional Staff	371,217
2300 Support Services - Administration	1,331,240
2400 Support Services - Pupil Health	236,105
2500 Support Services - Business	323,302
2600 Operation and Maintenance of Plant Services	1,682,396
2700 Student Transportation Services	1,162,000
2800 Support Services - Central	727,327
Total Support Services	\$6,598,826
3000 Operation of Non-Instructional Services	
3200 Student Activities	461,601
Total Operation of Non-Instructional Services	\$461,601
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	871,363
Total Facilities Acquisition, Construction and Improvement Services	\$871,363
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,077,500
Total Other Expenditures and Financing Uses	\$1,077,500
Total Estimated Expenditures and Other Financing Uses	\$24,072,170

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	5,044,315
200 Personnel Services - Employee Benefits	3,431,150
400 Purchased Property Services	43,534
500 Other Purchased Services	821,700
600 Supplies	290,207
700 Property	30,000
Total Regular Programs - Elementary / Secondary	\$9,660,906
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,355,045
200 Personnel Services - Employee Benefits	1,048,264
300 Purchased Professional and Technical Services	468,284
500 Other Purchased Services	1,186,998
600 Supplies	15,050
Total Special Programs - Elementary / Secondary	\$4,073,641
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	442,152
200 Personnel Services - Employee Benefits	335,339
400 Purchased Property Services	500
500 Other Purchased Services	122,032
600 Supplies	23,976
700 Property	3,096
Total Vocational Education	\$927,095
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	48,321
200 Personnel Services - Employee Benefits	1,150
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	124,164
Total Other Instructional Programs - Elementary / Secondary	\$175,635
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	21,000
Total Nonpublic School Programs	\$21,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	56,770
Total Higher Education Programs for Secondary Students	\$56,770
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	70,454
200 Personnel Services - Employee Benefits	59,629
600 Supplies	17,750
Total Pre-Kindergarten	\$147,833
Total Instruction	\$15,062,880
2000 Support Services	

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<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	427,074
200 Personnel Services - Employee Benefits	304,040
300 Purchased Professional and Technical Services	22,000
500 Other Purchased Services	1,925
600 Supplies	10,200
Total Support Services - Students	\$765,239
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	124,977
200 Personnel Services - Employee Benefits	181,158
300 Purchased Professional and Technical Services	19,530
500 Other Purchased Services	24,702
600 Supplies	20,850
Total Support Services - Instructional Staff	\$371,217
2300 Support Services - Administration	
100 Personnel Services - Salaries	693,294
200 Personnel Services - Employee Benefits	481,694
300 Purchased Professional and Technical Services	85,100
500 Other Purchased Services	48,502
600 Supplies	11,050
800 Other Objects	11,600
Total Support Services - Administration	\$1,331,240
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	104,284
200 Personnel Services - Employee Benefits	125,321
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	250
500 Other Purchased Services	250
600 Supplies	2,000
Total Support Services - Pupil Health	\$236,105
2500 Support Services - Business	
100 Personnel Services - Salaries	145,089
200 Personnel Services - Employee Benefits	112,415
500 Other Purchased Services	10,800
600 Supplies	51,498
800 Other Objects	3,500
Total Support Services - Business	\$323,302
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	453,534
200 Personnel Services - Employee Benefits	392,682
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	237,750
500 Other Purchased Services	132,692
600 Supplies	409,238
700 Property	20,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,682,396
2700 Student Transportation Services	
500 Other Purchased Services	1,159,000
600 Supplies	3,000
Total Student Transportation Services	\$1,162,000
2800 Support Services - Central	
100 Personnel Services - Salaries	77,833
200 Personnel Services - Employee Benefits	44,360
300 Purchased Professional and Technical Services	148,500
400 Purchased Property Services	6,000
500 Other Purchased Services	7,679
600 Supplies	28,555
700 Property	414,400
Total Support Services - Central	\$727,327
Total Support Services	\$6,598,826
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	162,645
200 Personnel Services - Employee Benefits	93,147
300 Purchased Professional and Technical Services	55,895
400 Purchased Property Services	27,231
500 Other Purchased Services	75,803
600 Supplies	38,253
800 Other Objects	8,627
Total Student Activities	\$461,601
Total Operation of Non-Instructional Services	\$461,601
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	871,363
Total Facilities Acquisition, Construction and Improvement Services	\$871,363
Total Facilities Acquisition, Construction and Improvement Services	\$871,363
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	176,500
900 Other Uses of Funds	901,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,077,500
Total Other Expenditures and Financing Uses	\$1,077,500
TOTAL EXPENDITURES	\$24,072,170

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,350,000	8,350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,350,000	\$8,350,000

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 **\$9,350,000** **\$8,350,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	9,036,892	7,959,392
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$9,036,892	\$7,959,392
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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		

Total Public Purpose (Expendable) Trust Fund		
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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		

Total Other Comptroller-Approved Special Revenue Funds		
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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		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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- 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		
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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		
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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		
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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		
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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	\$9,036,892	\$7,959,392

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	\$9,036,892	\$7,959,392
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,473,676
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,677,745
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,151,421

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,151,421
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