

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/20/2022



President of the Board - Original Signature Required

20-JUNE-2022

Date



Secretary of the Board - Original Signature Required

6-20-2022

Date



Chief School Administrator - Original Signature Required

6-20-2022

Date

Christopher L Johnston

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Manor SD	COUNTY : Lancaster	AUN : 113365203
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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	\$96742514
Ending Unassigned Fund Balance	\$6771977
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.00%

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 6-22-2022
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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 : Penn Manor SD	County : Lancaster	AUN Number : 113365203
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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 5/9/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District is reserving a larger amount than normal to deal with unexpected pandemic related 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.	Good Business Practice - within range recommended by local auditors
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 has adopted a resolution for commitment of fund balance for: Learning Loss Pool; High School Capital Reserve Replenishment; and Future Facilities Repairs

<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	10,933,893
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,771,977
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,705,870</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	65,068,587
7000 Revenue from State Sources	29,187,616
8000 Revenue from Federal Sources	2,486,311
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$96,742,514</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$114,448,384</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	54,079,925
6112 Interim Real Estate Taxes	325,000
6113 Public Utility Realty Taxes	51,000
6114 Payments in Lieu of Current Taxes - State / Local	250,000
6150 Current Act 511 Taxes - Proportional Assessments	7,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	965,000
6500 Earnings on Investments	100,250
6700 Revenues from LEA Activities	53,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,153,000
6910 Rentals	70,000
6940 Tuition from Patrons	105,000
6990 Refunds and Other Miscellaneous Revenue	615,812

REVENUE FROM LOCAL SOURCES \$65,068,587

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,910,029
7112 Basic Education Funding-Social Security	1,428,874
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	45,000
7250 Migratory Children	1,500
7271 Special Education funds for School-Aged Pupils	3,256,130
7311 Pupil Transportation Subsidy	1,725,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	165,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	636,332
7330 Health Services (Medical, Dental, Nurse, Act 25)	102,000
7340 State Property Tax Reduction Allocation	1,632,921
7505 Ready to Learn Block Grant	620,860
7820 State Share of Retirement Contributions	6,573,970

REVENUE FROM STATE SOURCES \$29,187,616

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	889,672
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	137,310
8517 NCLB, Title IV - 21st Century Schools	69,681
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,233,348
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	146,300

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
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REVENUE FROM FEDERAL SOURCES	\$2,486,311
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	96,742,514
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Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,079,925	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,921</u>	
Total Approx. Tax Revenue:	\$55,712,846	
Approx. Tax Levy for Tax Rate Calculation:	\$57,654,504	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$3,202,073,600	\$3,202,073,600
b. Real Estate Mills	17.5230	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,002,654,515	\$3,002,654,515
d. Assessed Value	\$3,214,403,400	\$3,214,403,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$56,109,936	\$56,109,936
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$56,109,936	\$56,109,936
(f Total * g)		
i. Base Mills Subject to Index	17.5230	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.53409%	96.53409%
k. Tax Levy Needed	\$57,654,504	\$57,654,504
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.9363	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,654,504	\$57,654,504
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,021,583
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,079,925
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$54,079,925	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,921</u>	
Total Approx. Tax Revenue:	\$55,712,846	
Approx. Tax Levy for Tax Rate Calculation:	\$57,654,504	

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.2764	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,747,722	\$58,747,722
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	\$8,705.00	
Number of Homestead/Farmstead Properties	10476	10476
Median Assessed Value of Homestead Properties		\$181,300

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,079,925
Amount of Tax Relief for Homestead Exclusions	<u>\$1,632,921</u>
Total Approx. Tax Revenue:	\$55,712,846
Approx. Tax Levy for Tax Rate Calculation:	\$57,654,504

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,632,921	Lowering RE Tax Rate	\$0	\$1,632,921
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,632,921

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	3,214,403,400	17.9363	57,654,504			96.53409%	
Totals:	3,214,403,400		57,654,504	- 1,632,921	= 56,021,583	X 96.53409%	= 54,079,925

	<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	0.500%	0.000%	6,300,000	6,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 7,300,000 7,300,000

Total Act 511, Current Taxes 7,300,000

Act 511 Tax Limit -->	3,002,654,515	X	12	36,031,854
	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	17.5230	17.9363	2.36%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	40,942,320
1200 Special Programs - Elementary / Secondary	15,942,329
1300 Vocational Education	2,220,229
1400 Other Instructional Programs - Elementary / Secondary	152,778
Total Instruction	\$59,257,656
2000 Support Services	
2100 Support Services - Students	2,893,932
2200 Support Services - Instructional Staff	849,958
2300 Support Services - Administration	6,932,296
2400 Support Services - Pupil Health	960,510
2500 Support Services - Business	1,044,134
2600 Operation and Maintenance of Plant Services	6,322,464
2700 Student Transportation Services	4,347,090
2800 Support Services - Central	2,019,079
2900 Other Support Services	42,670
Total Support Services	\$25,412,133
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,631,429
3400 Scholarships and Awards	2,500
Total Operation of Non-Instructional Services	\$1,633,929
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,138,508
5200 Interfund Transfers - Out	515,000
5900 Budgetary Reserve	770,288
Total Other Expenditures and Financing Uses	\$10,423,796
Total Estimated Expenditures and Other Financing Uses	\$96,742,514

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,834,299
200 Personnel Services - Employee Benefits	14,367,746
300 Purchased Professional and Technical Services	700,500
400 Purchased Property Services	181,167
500 Other Purchased Services	900,266
600 Supplies	854,844
700 Property	102,238
800 Other Objects	1,260
Total Regular Programs - Elementary / Secondary	\$40,942,320
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,993,089
200 Personnel Services - Employee Benefits	2,379,529
300 Purchased Professional and Technical Services	7,439,111
400 Purchased Property Services	160,000
500 Other Purchased Services	1,914,200
600 Supplies	55,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$15,942,329
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	311,773
200 Personnel Services - Employee Benefits	150,549
500 Other Purchased Services	1,751,407
600 Supplies	5,500
700 Property	1,000
Total Vocational Education	\$2,220,229
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	80,000
200 Personnel Services - Employee Benefits	34,778
500 Other Purchased Services	36,000
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$152,778
Total Instruction	\$59,257,656
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,767,138
200 Personnel Services - Employee Benefits	1,057,009
400 Purchased Property Services	49,400
500 Other Purchased Services	3,450
600 Supplies	11,235
800 Other Objects	5,700
Total Support Services - Students	\$2,893,932
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	473,687
200 Personnel Services - Employee Benefits	275,967
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	500
500 Other Purchased Services	14,000
600 Supplies	83,804
Total Support Services - Instructional Staff	\$849,958
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,452,024
200 Personnel Services - Employee Benefits	3,043,644
300 Purchased Professional and Technical Services	263,000
400 Purchased Property Services	12,500
500 Other Purchased Services	115,878
600 Supplies	20,650
800 Other Objects	24,600
Total Support Services - Administration	\$6,932,296
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	601,905
200 Personnel Services - Employee Benefits	326,105
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,000
600 Supplies	15,500
Total Support Services - Pupil Health	\$960,510
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	566,626
200 Personnel Services - Employee Benefits	421,508
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	10,500
500 Other Purchased Services	11,500
600 Supplies	8,500
800 Other Objects	1,000
Total Support Services - Business	\$1,044,134
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,080,957
200 Personnel Services - Employee Benefits	1,787,946
300 Purchased Professional and Technical Services	120,000
400 Purchased Property Services	555,235
500 Other Purchased Services	444,941
600 Supplies	1,302,385
700 Property	30,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$6,322,464
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,346
200 Personnel Services - Employee Benefits	32,244

2022-2023 Final General Fund Budget

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	8,000
500 Other Purchased Services	4,235,500
600 Supplies	1,000
Total Student Transportation Services	\$4,347,090
2800 Support Services - Central	
100 Personnel Services - Salaries	1,088,696
200 Personnel Services - Employee Benefits	590,383
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	181,000
500 Other Purchased Services	89,750
600 Supplies	9,500
700 Property	30,000
800 Other Objects	1,750
Total Support Services - Central	\$2,019,079
2900 Other Support Services	
500 Other Purchased Services	42,670
Total Other Support Services	\$42,670
Total Support Services	\$25,412,133
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	808,911
200 Personnel Services - Employee Benefits	457,518
300 Purchased Professional and Technical Services	74,050
400 Purchased Property Services	68,500
500 Other Purchased Services	7,500
600 Supplies	123,650
700 Property	15,350
800 Other Objects	75,950
Total Student Activities	\$1,631,429
3400 Scholarships and Awards	
600 Supplies	2,500
Total Scholarships and Awards	\$2,500
Total Operation of Non-Instructional Services	\$1,633,929
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
Total Facilities Acquisition, Construction and Improvement Services	\$15,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,213,508
900 Other Uses of Funds	4,925,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$9,138,508
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	515,000
Total Interfund Transfers - Out	\$515,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	770,288
Total Budgetary Reserve	\$770,288
Total Other Expenditures and Financing Uses	\$10,423,796
TOTAL EXPENDITURES	\$96,742,514

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	25,000,000	25,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,500,000	5,000,000
Other Capital Projects Fund	3,500,000	500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
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	\$36,125,000	\$31,625,000

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	\$36,125,000	\$31,625,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	105,640,000	100,715,000
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	\$105,640,000	\$100,715,000
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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		

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$105,640,000	\$100,715,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	200,000	200,000
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	10,000	10,000
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		
Total Short-Term Payables	\$210,000	\$210,000
TOTAL INDEBTEDNESS	\$105,850,000	\$100,925,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,933,893
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,771,977
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$17,705,870
5900 Budgetary Reserve	770,288
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$18,476,158