



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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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%

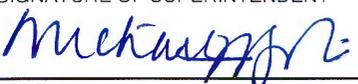
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )? Yes   
No

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

Total Budgeted Expenditures	\$136738555
Ending Unassigned Fund Balance	\$11631310
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.50%

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 6/28/22
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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)

<b>School District Name :</b> Hempfield SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113363103
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> May 19, 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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.  (A x B x TR) - C: \$2,090,505.00 C x 2%: \$41,810.10	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<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	71,792
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	7,902,343
0850 Unassigned Fund Balance	10,000,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,902,343</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	99,277,310
7000 Revenue from State Sources	35,636,404
8000 Revenue from Federal Sources	2,003,808
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$136,917,522</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$157,819,865</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	84,948,775
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	85,934
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	9,890,914
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	116,100
6700 Revenues from LEA Activities	275,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,708,787
6910 Rentals	75,000
6940 Tuition from Patrons	53,119
6960 Services Provided Other Local Governmental Units / LEAs	376,881
6990 Refunds and Other Miscellaneous Revenue	306,800

**REVENUE FROM LOCAL SOURCES \$99,277,310**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,399,167
7112 Basic Education Funding-Social Security	2,295,700
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,812,001
7311 Pupil Transportation Subsidy	1,795,160
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	820,472
7330 Health Services (Medical, Dental, Nurse, Act 25)	137,000
7340 State Property Tax Reduction Allocation	2,090,505
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	10,415,759

**REVENUE FROM STATE SOURCES \$35,636,404**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,164,810
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	159,783
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,261
8517 NCLB, Title IV - 21st Century Schools	93,828

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	511,126
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,003,808</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>136,917,522</b>

Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$84,948,775</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,090,505</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$87,039,280</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$88,332,916</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$4,990,107,500	\$4,990,107,500
b. Real Estate Mills	16.6743	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$4,682,928,641	\$4,682,928,641
d. Assessed Value	\$5,118,404,650	\$5,118,404,650
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$83,206,549	\$83,206,549
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$83,206,549	\$83,206,549
(f Total * g)		
i. Base Mills Subject to Index	16.6743	
(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	98.50000%	98.50000%
k. Tax Levy Needed	\$88,332,916	\$88,332,916
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>17.2579</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$88,332,916	\$88,332,916
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$86,242,411
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,948,775
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$84,948,775

Amount of Tax Relief for Homestead Exclusions

\$2,090,505

Total Approx. Tax Revenue:

\$87,039,280

Approx. Tax Levy for Tax Rate Calculation:

\$88,332,916

Lancaster

Total

**Index Maximums**

p. Maximum Mills Based On Index

17.3245

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$88,673,801

\$88,673,801

IV. (p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$196,500

Act 1 Index (current): 3.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$84,948,775</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,090,505</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$87,039,280</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$88,332,916</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,090,505	Lowering RE Tax Rate	\$0	\$2,090,505
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,090,505</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>
Lancaster	5,118,404,650	17.2579	88,332,916			98.50000%	
<b>Totals:</b>	<b>5,118,404,650</b>		<b>88,332,916</b>	- 2,090,505	= 86,242,411	X 98.50000%	= 84,948,775

	<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%	8,590,914	8,590,914
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	1,300,000
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 9,890,914 9,890,914**

**Total Act 511, Current Taxes 9,890,914**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,682,928,641</b>	<b>X</b>	<b>12</b>	<b>56,195,144</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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	16.6743	17.2579	3.50%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	59,281,182
1200 Special Programs - Elementary / Secondary	25,312,895
1300 Vocational Education	1,456,650
1400 Other Instructional Programs - Elementary / Secondary	876,590
<b>Total Instruction</b>	<b>\$86,927,317</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,446,777
2200 Support Services - Instructional Staff	3,054,346
2300 Support Services - Administration	6,130,596
2400 Support Services - Pupil Health	1,492,355
2500 Support Services - Business	676,351
2600 Operation and Maintenance of Plant Services	10,954,295
2700 Student Transportation Services	5,660,371
2800 Support Services - Central	4,340,744
2900 Other Support Services	63,000
<b>Total Support Services</b>	<b>\$37,818,835</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,958,571
3300 Community Services	9,582
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,968,153</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	9,024,250
5900 Budgetary Reserve	1,000,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,024,250</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$136,738,555</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	34,657,339
200 Personnel Services - Employee Benefits	21,042,963
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	614,945
500 Other Purchased Services	1,654,985
600 Supplies	1,078,715
700 Property	175,095
800 Other Objects	30,090
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$59,281,182</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,034,195
200 Personnel Services - Employee Benefits	7,700,935
300 Purchased Professional and Technical Services	4,778,395
400 Purchased Property Services	1,000
500 Other Purchased Services	2,649,100
600 Supplies	147,700
800 Other Objects	1,570
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$25,312,895</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,456,650
<b>Total Vocational Education</b>	<b>\$1,456,650</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	509,488
200 Personnel Services - Employee Benefits	334,652
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	15,450
600 Supplies	14,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$876,590</b>
<b>Total Instruction</b>	<b>\$86,927,317</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,168,619
200 Personnel Services - Employee Benefits	2,185,716
300 Purchased Professional and Technical Services	31,700
500 Other Purchased Services	5,750
600 Supplies	53,842
800 Other Objects	1,150
<b>Total Support Services - Students</b>	<b>\$5,446,777</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,413,915
200 Personnel Services - Employee Benefits	1,277,342
300 Purchased Professional and Technical Services	46,383

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,000
500 Other Purchased Services	18,500
600 Supplies	282,731
700 Property	12,000
800 Other Objects	475
<b>Total Support Services - Instructional Staff</b>	<b>\$3,054,346</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,333,084
200 Personnel Services - Employee Benefits	2,282,992
300 Purchased Professional and Technical Services	420,000
500 Other Purchased Services	34,500
600 Supplies	29,450
800 Other Objects	30,570
<b>Total Support Services - Administration</b>	<b>\$6,130,596</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	840,061
200 Personnel Services - Employee Benefits	622,694
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	20,100
<b>Total Support Services - Pupil Health</b>	<b>\$1,492,355</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	363,996
200 Personnel Services - Employee Benefits	281,555
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	5,000
600 Supplies	6,000
800 Other Objects	7,800
<b>Total Support Services - Business</b>	<b>\$676,351</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,018,971
200 Personnel Services - Employee Benefits	2,778,549
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	1,260,050
500 Other Purchased Services	404,350
600 Supplies	2,809,375
700 Property	475,000
800 Other Objects	3,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$10,954,295</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	136,256
200 Personnel Services - Employee Benefits	82,234
500 Other Purchased Services	5,409,191
600 Supplies	32,140

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<u>Description</u>	<u>Amount</u>
800 Other Objects	550
<b>Total Student Transportation Services</b>	<b>\$5,660,371</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	1,601,182
200 Personnel Services - Employee Benefits	1,181,462
300 Purchased Professional and Technical Services	112,500
400 Purchased Property Services	5,000
500 Other Purchased Services	292,919
600 Supplies	853,336
700 Property	289,300
800 Other Objects	5,045
<b>Total Support Services - Central</b>	<b>\$4,340,744</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	63,000
<b>Total Other Support Services</b>	<b>\$63,000</b>
<b>Total Support Services</b>	<b>\$37,818,835</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	980,649
200 Personnel Services - Employee Benefits	457,812
300 Purchased Professional and Technical Services	155,500
400 Purchased Property Services	20,600
500 Other Purchased Services	138,100
600 Supplies	150,000
800 Other Objects	55,910
<b>Total Student Activities</b>	<b>\$1,958,571</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	586
200 Personnel Services - Employee Benefits	1
600 Supplies	8,995
<b>Total Community Services</b>	<b>\$9,582</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,968,153</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	9,024,250
<b>Total Interfund Transfers - Out</b>	<b>\$9,024,250</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,000,000
<b>Total Budgetary Reserve</b>	<b>\$1,000,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,024,250</b>
<b>TOTAL EXPENDITURES</b>	<b>\$136,738,555</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	27,500,000	27,500,000
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	17,000,000	15,305,000
Other Capital Projects Fund		
Debt Service Fund	2,000,000	2,000,000
Food Service / Cafeteria Operations Fund	750,000	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,500,000	2,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	200,000	180,000
Other Agency Fund	50,000	50,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$50,000,000</b>	<b>\$47,535,000</b>

**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** **\$50,000,000** **\$47,535,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	75,735,000	71,085,000
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		
<b>Total General Fund</b>	<b>\$75,735,000</b>	<b>\$71,085,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		

<b>Capital Reserve Fund - § 690, §1850</b>		
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>\$75,735,000</b>	<b>\$71,085,000</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>\$75,735,000</b>	<b>\$71,085,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	71,792
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	6,950,000
0850 Unassigned Fund Balance	11,631,310
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$21,081,310</b>
<b>5900 Budgetary Reserve</b>	<b>1,000,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$22,153,102</b>