

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/16/2022

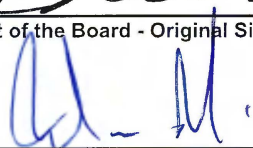


President of the Board - Original Signature Required

2/16/2022

Date

Secretary of the Board - Original Signature Required



2/16/2022

Date

Chief School Administrator - Original Signature Required



2/17/2022

Date

Chief School Administrator - Original Signature Required

Mark Brooks

(717)898-5560

Extn :

Contact Person

Telephone

Extension

mark_brooks@hempfieldsd.org

Email Address

<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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve is less than 1% o the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned Fund balance is contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance are funds set aside to cover the cost of rising PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund balance are funds set aside for capital reserve expenditures.

<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	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
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,902,343</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	99,192,489
7000 Revenue from State Sources	35,281,165
8000 Revenue from Federal Sources	1,619,075
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$136,092,729</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$156,995,072</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	84,677,018
6112 Interim Real Estate Taxes	519,760
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	9,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	210,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,096,474
6910 Rentals	75,000
6940 Tuition from Patrons	53,119
6960 Services Provided Other Local Governmental Units / LEAs	640,184
6990 Refunds and Other Miscellaneous Revenue	195,000
REVENUE FROM LOCAL SOURCES	\$99,192,489
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,148,311
7112 Basic Education Funding-Social Security	2,302,869
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,926,013
7311 Pupil Transportation Subsidy	738,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	891,683
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	1,648,880
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	10,614,269
REVENUE FROM STATE SOURCES	\$35,281,165
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,277,617
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	214,033
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	66,039
8517 NCLB, Title IV - 21st Century Schools	61,386
REVENUE FROM FEDERAL SOURCES	\$1,619,075
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	136,092,729

Act 1 Index (current): 3.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$84,690,205
Amount of Tax Relief for Homestead Exclusions	<u>\$1,648,880</u>
Total Approx. Tax Revenue:	\$86,339,085
Approx. Tax Levy for Tax Rate Calculation:	\$88,067,457

Lancaster	Total
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2021-22 Data		
a. Assessed Value	\$4,990,107,500	\$4,990,107,500
b. Real Estate Mills	16.6743	

I. 2022-23 Data		
c. 2020 STEB Market Value	\$4,682,928,641	\$4,682,928,641
d. Assessed Value	\$5,083,949,220	\$5,083,949,220
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$83,206,549	\$83,206,549
(a * b)		

II. 2022-23 Calculations		
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		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.00000%	98.00000%
k. Tax Levy Needed	\$88,067,457	\$88,067,457
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	17.3200	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$88,054,000	\$88,054,000
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$86,405,120
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$84,677,018
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:		2
Approx. Tax Revenue from RE Taxes:		\$84,690,205
Amount of Tax Relief for Homestead Exclusions		<u>\$1,648,880</u>
Total Approx. Tax Revenue:		\$86,339,085
Approx. Tax Levy for Tax Rate Calculation:		\$88,067,457

Lancaster	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.3245	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$88,076,878	\$88,076,878
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$84,690,205
Amount of Tax Relief for Homestead Exclusions	<u>\$1,648,880</u>
Total Approx. Tax Revenue:	\$86,339,085
Approx. Tax Levy for Tax Rate Calculation:	\$88,067,457
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,648,880	Lowering RE Tax Rate	\$0		\$1,648,880
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,648,880

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	5,083,949,220	17.3200	88,054,000			98.00000%	
Totals:	5,083,949,220		88,054,000	- 1,648,880	= 86,405,120	X 98.00000%	= 84,677,018

	<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%	8,350,000	8,350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,300,000	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 9,650,000 9,650,000

Total Act 511, Current Taxes 9,650,000

Act 511 Tax Limit -->	4,682,928,641 X	12	56,195,144
	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	16.6743	17.3200	3.88%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,175,232
1200 Special Programs - Elementary / Secondary	24,037,648
1300 Vocational Education	1,456,650
1400 Other Instructional Programs - Elementary / Secondary	707,340
Total Instruction	\$86,376,870
2000 Support Services	
2100 Support Services - Students	4,950,754
2200 Support Services - Instructional Staff	3,260,364
2300 Support Services - Administration	6,469,970
2400 Support Services - Pupil Health	1,691,406
2500 Support Services - Business	819,895
2600 Operation and Maintenance of Plant Services	10,296,071
2700 Student Transportation Services	5,714,008
2800 Support Services - Central	4,374,994
2900 Other Support Services	63,000
Total Support Services	\$37,640,462
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,223,499
3300 Community Services	913
Total Operation of Non-Instructional Services	\$3,224,412
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	9,024,250
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$10,024,250
Total Estimated Expenditures and Other Financing Uses	\$137,265,994

2022-2023 Preliminary 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	34,623,886
200 Personnel Services - Employee Benefits	20,402,971
300 Purchased Professional and Technical Services	27,050
400 Purchased Property Services	614,945
500 Other Purchased Services	1,511,322
600 Supplies	2,771,498
700 Property	179,095
800 Other Objects	44,465
Total Regular Programs - Elementary / Secondary	\$60,175,232
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,457,965
200 Personnel Services - Employee Benefits	7,252,370
300 Purchased Professional and Technical Services	4,710,298
400 Purchased Property Services	1,000
500 Other Purchased Services	2,466,745
600 Supplies	147,700
800 Other Objects	1,570
Total Special Programs - Elementary / Secondary	\$24,037,648
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,456,650
Total Vocational Education	\$1,456,650
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	411,398
200 Personnel Services - Employee Benefits	263,492
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	15,450
600 Supplies	14,000
Total Other Instructional Programs - Elementary / Secondary	\$707,340
Total Instruction	\$86,376,870
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,977,400
200 Personnel Services - Employee Benefits	1,879,821
300 Purchased Professional and Technical Services	30,200
500 Other Purchased Services	5,750
600 Supplies	53,842
800 Other Objects	3,741
Total Support Services - Students	\$4,950,754
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,395,757
200 Personnel Services - Employee Benefits	1,364,550
300 Purchased Professional and Technical Services	49,182

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,000
500 Other Purchased Services	18,500
600 Supplies	428,841
800 Other Objects	534
Total Support Services - Instructional Staff	\$3,260,364
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,420,961
200 Personnel Services - Employee Benefits	2,531,594
300 Purchased Professional and Technical Services	420,000
500 Other Purchased Services	34,500
600 Supplies	31,450
800 Other Objects	31,465
Total Support Services - Administration	\$6,469,970
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	993,834
200 Personnel Services - Employee Benefits	667,972
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	20,100
Total Support Services - Pupil Health	\$1,691,406
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	441,157
200 Personnel Services - Employee Benefits	347,938
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	5,000
600 Supplies	6,000
800 Other Objects	7,800
Total Support Services - Business	\$819,895
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,979,641
200 Personnel Services - Employee Benefits	2,201,155
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	1,280,550
500 Other Purchased Services	403,850
600 Supplies	2,801,875
700 Property	401,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$10,296,071
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	134,530
200 Personnel Services - Employee Benefits	101,405
500 Other Purchased Services	5,458,023
600 Supplies	19,500
800 Other Objects	550

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,714,008
2800 Support Services - Central	
100 Personnel Services - Salaries	1,560,296
200 Personnel Services - Employee Benefits	1,308,194
300 Purchased Professional and Technical Services	113,200
400 Purchased Property Services	5,000
500 Other Purchased Services	279,879
600 Supplies	1,103,380
800 Other Objects	5,045
Total Support Services - Central	\$4,374,994
2900 Other Support Services	
500 Other Purchased Services	63,000
Total Other Support Services	\$63,000
Total Support Services	\$37,640,462
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,808,316
200 Personnel Services - Employee Benefits	930,544
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	20,439
Total Student Activities	\$3,223,499
3300 Community Services	
100 Personnel Services - Salaries	586
200 Personnel Services - Employee Benefits	327
Total Community Services	\$913
Total Operation of Non-Instructional Services	\$3,224,412
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	9,024,250
Total Interfund Transfers - Out	\$9,024,250
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$10,024,250
TOTAL EXPENDITURES	\$137,265,994

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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	15,000,000
Other Capital Projects Fund		
Debt Service Fund	2,000,000	2,000,000
Food Service / Cafeteria Operations Fund	100,000	
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		
Total Cash and Short-Term Investments	\$49,350,000	\$47,230,000

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		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$49,350,000	\$47,230,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

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		

Total General Fund	\$75,735,000	\$71,085,000
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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	\$75,735,000	\$71,085,000

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	\$75,735,000	\$71,085,000
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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	10,279,078
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,729,078
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,800,870