

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2022



President of the Board - Original Signature RequiredDate 6/9/22

Secretary of the Board - Original Signature RequiredDate 6/9/22

Chief School Administrator - Original Signature RequiredDate 6/9/22

MIRANDA J WEAVER

Contact Person

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Telephone

Extension

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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 : Dallastown Area SD	COUNTY : York	AUN : 112671603
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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	\$125325493
Ending Unassigned Fund Balance	\$11479633
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.15%

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 6.9.22
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Dallastown Area SD	County : York	AUN Number : 112671603
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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 4/25/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Set aside for unforeseen expenses not budgeted for.

<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		
0840 Assigned Fund Balance	1,812,116	
0850 Unassigned Fund Balance	9,958,279	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$11,770,395</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	87,867,171	
7000 Revenue from State Sources	31,398,612	
8000 Revenue from Federal Sources	1,204,698	
9000 Other Financing Sources	4,566,250	
Total Estimated Revenues And Other Financing Sources		<u>\$125,034,731</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$136,805,126</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	75,162,001
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	102,000
6150 Current Act 511 Taxes - Proportional Assessments	7,755,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,500,000
6500 Earnings on Investments	107,965
6700 Revenues from LEA Activities	139,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,760,205
6910 Rentals	25,000
6940 Tuition from Patrons	205,100
6980 Revenue from Community Services Activities	65,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$67,867,171
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,020,207
7112 Basic Education Funding-Social Security	1,984,002
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	3,198,041
7311 Pupil Transportation Subsidy	2,025,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	835,450
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,749,164
7505 Ready to Learn Block Grant	650,028
7820 State Share of Retirement Contributions	9,594,720
REVENUE FROM STATE SOURCES	\$31,396,812
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	720,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	28,000
8517 NCLB, Title IV - 21st Century Schools	45,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	271,698
REVENUE FROM FEDERAL SOURCES	\$1,204,698

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	808,750
9400 Sale of or Compensation for Loss of Fixed Assets	7,500
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	3,750,000
OTHER FINANCING SOURCES	\$4,566,250
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	125,034,731

AUN: 112671603 Dallastown Area SD

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

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Page - 1 of 3

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$75,162,001
Amount of Tax Relief for Homestead Exclusions	<u>\$1,749,164</u>
Total Approx. Tax Revenue:	\$76,911,165
Approx. Tax Levy for Tax Rate Calculation:	\$79,637,248

York

Total

2021-22 Data

a. Assessed Value	\$3,075,650,450	\$3,075,650,450
b. Real Estate Mills	24.5800	

I. 2022-23 Data

c. 2020 STEB Market Value	\$3,097,061,000	\$3,097,061,000
d. Assessed Value	\$3,100,402,475	\$3,100,402,475
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy	\$75,599,488	\$75,599,488
(a * b)		

2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$75,599,488	\$75,599,488
(f Total * g)		
i. Base Mills Subject to Index	24.5800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$79,637,248	\$79,637,248
(Approx. Tax Levy * g)		

I. 2022-23 Real Estate Tax Rate	25.6861	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$79,637,248	\$79,637,248
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,888,084
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$75,162,001
(n * Est. Pct. Collection)		

AUN: 112671603 Dallastown Area SD

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

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Page - 2 of 3

Act 1 Index (current): 4.5%

Calculation Method:

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Amount of Tax Relief for Homestead Exclusions \$1,749,164

Total Approx. Tax Revenue: \$76,911,165

Approx. Tax Levy for Tax Rate Calculation: \$79,637,248

York

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	25.6861	
q. Mills In Excess of Index (If $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$79,637,248	\$79,637,248
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,687.00	
Number of Homestead/Farmstead Properties	10248	10248
Median Assessed Value of Homestead Properties		\$207,500

AUN: 112871603 Dallastown Area SD

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

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Page - 3 of 3

Act 1 Index (current): 4.5%

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Total Approx. Tax Revenue:	\$76,911,165
Approx. Tax Levy for Tax Rate Calculation:	\$79,637,248

York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,749,164	Lowering RE Tax Rate	\$0	\$1,749,164
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,749,164

CODE6111 Current Real Estate Taxes

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
York	3,100,402,475	25.6861	79,637,248				98.50000%		
Totals:	3,100,402,475		79,637,248	-	1,749,164	=	77,888,084	X	98.50000% = 75,162,001

	<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Traller Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	6,505,000	6,505,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,250,000	1,250,000
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			7,755,000	7,755,000
	Total Act 511, Current Taxes				7,755,000
	Act 511 Tax Limit -->	3,097,061,000	X	12	37,164,732
		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> York	24.5800	25.6861	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,330,964
1200 Special Programs - Elementary / Secondary	17,306,135
1300 Vocational Education	2,190,000
1400 Other Instructional Programs - Elementary / Secondary	1,137,145
Total Instruction	\$79,964,244
2000 Support Services	
2100 Support Services - Students	4,485,809
2200 Support Services - Instructional Staff	2,753,053
2300 Support Services - Administration	6,178,055
2400 Support Services - Pupil Health	1,517,370
2500 Support Services - Business	810,944
2600 Operation and Maintenance of Plant Services	7,434,739
2700 Student Transportation Services	5,257,351
2800 Support Services - Central	2,049,892
2900 Other Support Services	92,500
Total Support Services	\$30,579,713
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,727,406
3300 Community Services	71,750
Total Operation of Non-Instructional Services	\$1,799,156
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,132,380
Total Other Expenditures and Financing Uses	\$12,132,380
Total Estimated Expenditures and Other Financing Uses	\$125,325,493

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,952,758
200 Personnel Services - Employee Benefits	20,864,319
300 Purchased Professional and Technical Services	713,350
400 Purchased Property Services	162,425
500 Other Purchased Services	2,096,825
600 Supplies	1,646,237
700 Property	865,650
800 Other Objects	29,400
Total Regular Programs - Elementary / Secondary	\$59,330,984
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,102,475
200 Personnel Services - Employee Benefits	4,223,690
300 Purchased Professional and Technical Services	3,222,947
400 Purchased Property Services	20,000
500 Other Purchased Services	2,643,684
600 Supplies	78,400
700 Property	14,500
800 Other Objects	439
Total Special Programs - Elementary / Secondary	\$17,308,135
1300 Vocational Education	
500 Other Purchased Services	2,190,000
Total Vocational Education	\$2,190,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	427,373
200 Personnel Services - Employee Benefits	325,772
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	11,400
500 Other Purchased Services	302,200
600 Supplies	8,400
Total Other Instructional Programs - Elementary / Secondary	\$1,137,145
Total Instruction	\$79,964,244
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,645,680
200 Personnel Services - Employee Benefits	1,685,077
300 Purchased Professional and Technical Services	16,300
400 Purchased Property Services	850
500 Other Purchased Services	16,977
600 Supplies	118,325
800 Other Objects	2,600
Total Support Services - Students	\$4,485,809
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,337,187
200 Personnel Services - Employee Benefits	1,013,354
300 Purchased Professional and Technical Services	62,150
400 Purchased Property Services	3,840
500 Other Purchased Services	16,187
600 Supplies	229,410
700 Property	85,400
800 Other Objects	5,525
Total Support Services - Instructional Staff	\$2,753,053
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,460,414
200 Personnel Services - Employee Benefits	2,049,647
300 Purchased Professional and Technical Services	237,944
400 Purchased Property Services	13,900
500 Other Purchased Services	266,750
600 Supplies	17,350
800 Other Objects	132,050
Total Support Services - Administration	\$6,178,055
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	736,320
200 Personnel Services - Employee Benefits	563,910
300 Purchased Professional and Technical Services	168,450
400 Purchased Property Services	2,250
500 Other Purchased Services	3,225
600 Supplies	43,075
800 Other Objects	140
Total Support Services - Pupil Health	\$1,517,370
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	474,181
200 Personnel Services - Employee Benefits	270,388
300 Purchased Professional and Technical Services	2,325
400 Purchased Property Services	1,900
500 Other Purchased Services	4,000
600 Supplies	38,150
800 Other Objects	20,000
Total Support Services - Business	\$810,944
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,691,624
200 Personnel Services - Employee Benefits	1,827,665
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,488,570
500 Other Purchased Services	426,180
600 Supplies	890,900
800 Other Objects	4,800
Total Operation and Maintenance of Plant Services	\$7,434,739

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	119,730
200 Personnel Services - Employee Benefits	62,571
500 Other Purchased Services	5,071,000
600 Supplies	4,050
Total Student Transportation Services	\$5,257,351
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	952,224
200 Personnel Services - Employee Benefits	629,223
300 Purchased Professional and Technical Services	115,275
400 Purchased Property Services	140,800
500 Other Purchased Services	28,920
600 Supplies	172,100
700 Property	10,000
800 Other Objects	1,350
Total Support Services - Central	\$2,049,892
2900 <u>Other Support Services</u>	
500 Other Purchased Services	92,500
Total Other Support Services	\$92,500
Total Support Services	\$30,579,713
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	919,798
200 Personnel Services - Employee Benefits	352,008
300 Purchased Professional and Technical Services	107,200
400 Purchased Property Services	32,400
500 Other Purchased Services	144,400
600 Supplies	136,750
700 Property	13,000
800 Other Objects	21,850
Total Student Activities	\$1,727,406
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	52,000
200 Personnel Services - Employee Benefits	12,750
600 Supplies	3,000
800 Other Objects	4,000
Total Community Services	\$71,750
Total Operation of Non-Instructional Services	\$1,799,156
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,087,380
900 Other Uses of Funds	9,045,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,132,380
Total Other Expenditures and Financing Uses	\$12,132,380
TOTAL EXPENDITURES	\$125,325,493

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,300,000	9,450,000
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	2,734,650	2,935,650
Other Capital Projects Fund	770,000	650,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	750,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,204,650	\$14,285,650

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,450,000	2,450,000
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	5,002,500	5,002,500
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,452,500	\$7,452,500
TOTAL CASH AND INVESTMENTS	\$21,657,150	\$21,738,150

Long-Term Indebtedness**06/30/2022 Estimate****08/30/2023 Projection****General Fund**

0510 Bonds Payable	64,250,000	60,460,000
0520 Extended-Term Financing Agreements Payable	753,799	418,104
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,750,000	1,650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	28,641,190	29,214,050
0599 Other Noncurrent Liabilities	7,685,162	7,101,631
Total General Fund	\$103,080,151	\$98,843,785

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

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

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 890, \$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, \$1860

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**08/30/2022 Estimate****08/30/2023 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

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 Permanent Fund	
Total Long-Term Indebtedness	

\$103,080,151

\$98,843,785

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,500,000	6,300,000
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	150,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	750,000	750,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$7,650,000	\$7,480,000
TOTAL INDEBTEDNESS	\$110,730,151	\$108,293,785

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	11,479,633
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,479,633

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,479,633
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