

**FINAL GENERAL FUND BUDGET**

**Fiscal Year 2022-2023**

General Fund Budget Approval

**Date of Adoption of the General Fund Budget: 06/16/2022**

*AK*  
 \_\_\_\_\_  
 President of the Board - Original Signature Required  
 Date 6/16/2022

*Annika Barendson*  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required  
 Date 6/16/2022

*Ruth St*  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required  
 Date 6/16/2022

Donna M Robbins  
 \_\_\_\_\_  
 Contact Person  
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 Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Manheim Township SD	COUNTY : Lancaster	AUN : 113364503
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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	\$111955817
Ending Unassigned Fund Balance	\$8956465
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/1/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Manheim Township SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113364503
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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.

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<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/20/2022
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for unanticipated expenditures of loss of revenues
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.	Maintenance of 8% of budgeted revenues per Board policy.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserve for the following expenditures: unanticipated medical claims, PSERS, technology, and transportation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Commitments are for the High School school store and the District's social services fund.

<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	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,742,452
0840 Assigned Fund Balance	842,948
0850 Unassigned Fund Balance	8,616,247
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,201,647</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	84,409,947
7000 Revenue from State Sources	23,356,727
8000 Revenue from Federal Sources	3,540,744
9000 Other Financing Sources	35,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$111,342,418</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$128,544,065</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	70,390,793
6112 Interim Real Estate Taxes	405,000
6113 Public Utility Realty Taxes	73,000
6114 Payments in Lieu of Current Taxes - State / Local	267,654
6140 Current Act 511 Taxes - Flat Rate Assessments	275,000
6150 Current Act 511 Taxes - Proportional Assessments	10,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	420,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	147,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,000
6910 Rentals	150,000
6920 Contributions and Donations from Private Sources	155,000
6940 Tuition from Patrons	80,000
6960 Services Provided Other Local Governmental Units / LEAs	131,000
6990 Refunds and Other Miscellaneous Revenue	240,000

**REVENUE FROM LOCAL SOURCES \$84,409,947**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	7,086,619
7112 Basic Education Funding-Social Security	1,695,050
7160 Tuition for Orphans Subsidy	100,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	2,706,529
7311 Pupil Transportation Subsidy	1,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	905,598
7330 Health Services (Medical, Dental, Nurse, Act 25)	115,000
7340 State Property Tax Reduction Allocation	1,411,729
7505 Ready to Learn Block Grant	474,037
7820 State Share of Retirement Contributions	7,762,125

**REVENUE FROM STATE SOURCES \$23,356,727**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	653,503
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	131,179
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	35,000
8517 NCLB, Title IV - 21st Century Schools	36,190

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,684,872
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,540,744</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	35,000
<b>OTHER FINANCING SOURCES</b>	<b>\$35,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>111,342,418</b>

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$70,390,793</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,411,729</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$71,802,522</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$73,239,069</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$4,490,351,900	\$4,490,351,900
b. Real Estate Mills	15.7729	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$4,210,689,208	\$4,210,689,208
d. Assessed Value	\$4,541,197,400	\$4,541,197,400
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$70,825,871	\$70,825,871
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$70,825,871	\$70,825,871
(f Total * g)		
i. Base Mills Subject to Index	15.7729	
(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	98.00000%	98.00000%
k. Tax Levy Needed	\$73,239,069	\$73,239,069
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>16.1277</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$73,239,069	\$73,239,069
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$71,827,340
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,390,793
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$70,390,793

Amount of Tax Relief for Homestead Exclusions

\$1,411,729

Total Approx. Tax Revenue:

\$71,802,522

Approx. Tax Levy for Tax Rate Calculation:

\$73,239,069

Lancaster

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	16.3092	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$74,063,297	\$74,063,297
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	\$8,733.36	
Number of Homestead/Farmstead Properties	10023	10023
Median Assessed Value of Homestead Properties		\$224,700

Act 1 Index (current): 3.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$70,390,793</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,411,729</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$71,802,522</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$73,239,069</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,411,729	Lowering RE Tax Rate	\$0	\$1,411,729
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,411,729</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	4,541,197,400	16.1277	73,239,069			98.00000%	
<b>Totals:</b>	<b>4,541,197,400</b>		<b>73,239,069</b>	- 1,411,729 =	71,827,340 X	98.00000% =	70,390,793

	<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	\$10.00	\$0.00	275,000
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 275,000 275,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	9,100,000	9,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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 10,600,000 10,600,000**

**Total Act 511, Current Taxes 10,875,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,210,689,208 X</b>	<b>12</b>	<b>50,528,270</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	15.7729	16.1277	2.25%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	47,028,623
1200 Special Programs - Elementary / Secondary	13,778,595
1300 Vocational Education	1,066,600
1400 Other Instructional Programs - Elementary / Secondary	144,575
1500 Nonpublic School Programs	57,550
<b>Total Instruction</b>	<b>\$62,075,943</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,040,485
2200 Support Services - Instructional Staff	5,163,350
2300 Support Services - Administration	5,863,627
2400 Support Services - Pupil Health	1,486,510
2500 Support Services - Business	803,820
2600 Operation and Maintenance of Plant Services	9,462,660
2700 Student Transportation Services	4,108,825
2800 Support Services - Central	806,742
2900 Other Support Services	55,350
<b>Total Support Services</b>	<b>\$31,791,369</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,675,093
3300 Community Services	11,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,686,593</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	13,771,325
5200 Interfund Transfers - Out	2,030,587
5900 Budgetary Reserve	600,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$16,401,912</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$111,955,817</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	25,948,260
200 Personnel Services - Employee Benefits	16,373,650
300 Purchased Professional and Technical Services	1,010,600
400 Purchased Property Services	70,827
500 Other Purchased Services	1,095,780
600 Supplies	2,503,331
800 Other Objects	26,175
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$47,028,623</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,497,800
200 Personnel Services - Employee Benefits	3,783,170
300 Purchased Professional and Technical Services	3,294,800
400 Purchased Property Services	10,500
500 Other Purchased Services	1,101,775
600 Supplies	90,550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,778,595</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,066,600
<b>Total Vocational Education</b>	<b>\$1,066,600</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	116,075
600 Supplies	4,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$144,575</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	43,000
600 Supplies	14,550
<b>Total Nonpublic School Programs</b>	<b>\$57,550</b>
<b>Total Instruction</b>	<b>\$62,075,943</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,374,210
200 Personnel Services - Employee Benefits	1,472,230
300 Purchased Professional and Technical Services	48,850
500 Other Purchased Services	16,595
600 Supplies	126,350
800 Other Objects	2,250
<b>Total Support Services - Students</b>	<b>\$4,040,485</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	2,462,660
200 Personnel Services - Employee Benefits	1,920,890

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	158,180
400 Purchased Property Services	5,750
500 Other Purchased Services	12,100
600 Supplies	594,785
800 Other Objects	8,985
<b>Total Support Services - Instructional Staff</b>	<b>\$5,163,350</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,197,930
200 Personnel Services - Employee Benefits	2,049,720
300 Purchased Professional and Technical Services	428,400
400 Purchased Property Services	250
500 Other Purchased Services	35,120
600 Supplies	56,957
800 Other Objects	95,250
<b>Total Support Services - Administration</b>	<b>\$5,863,627</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	672,940
200 Personnel Services - Employee Benefits	416,170
300 Purchased Professional and Technical Services	364,300
400 Purchased Property Services	1,500
500 Other Purchased Services	2,000
600 Supplies	29,600
<b>Total Support Services - Pupil Health</b>	<b>\$1,486,510</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	438,510
200 Personnel Services - Employee Benefits	266,460
300 Purchased Professional and Technical Services	31,740
500 Other Purchased Services	7,000
600 Supplies	33,960
800 Other Objects	26,150
<b>Total Support Services - Business</b>	<b>\$803,820</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,507,330
200 Personnel Services - Employee Benefits	1,825,180
300 Purchased Professional and Technical Services	204,800
400 Purchased Property Services	1,579,610
500 Other Purchased Services	598,450
600 Supplies	2,746,700
800 Other Objects	590
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$9,462,660</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	97,360
200 Personnel Services - Employee Benefits	67,560
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	150,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,751,050
600 Supplies	40,555
800 Other Objects	1,800
<b>Total Student Transportation Services</b>	<b>\$4,108,825</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	361,500
200 Personnel Services - Employee Benefits	286,930
300 Purchased Professional and Technical Services	50,800
500 Other Purchased Services	34,912
600 Supplies	69,600
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$806,742</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	55,350
<b>Total Other Support Services</b>	<b>\$55,350</b>
<b>Total Support Services</b>	<b>\$31,791,369</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	770,980
200 Personnel Services - Employee Benefits	310,670
300 Purchased Professional and Technical Services	193,910
400 Purchased Property Services	34,700
500 Other Purchased Services	147,175
600 Supplies	171,658
800 Other Objects	46,000
<b>Total Student Activities</b>	<b>\$1,675,093</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	11,500
<b>Total Community Services</b>	<b>\$11,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,686,593</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,952,853
900 Other Uses of Funds	9,818,472
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$13,771,325</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,030,587
<b>Total Interfund Transfers - Out</b>	<b>\$2,030,587</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	600,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$600,000
Total Other Expenditures and Financing Uses	\$16,401,912
<b>TOTAL EXPENDITURES</b>	<b>\$111,955,817</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	21,000,000	20,000,000
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	7,750,000	1,800,000
Other Capital Projects Fund	10,450,000	6,350,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	900,000	900,000
Private Purpose Trust Fund	170,000	170,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	100,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$41,920,000</b>	<b>\$30,820,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$41,920,000</b>	<b>\$30,820,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

**General Fund**

0510 Bonds Payable	132,390,000	123,590,000
0520 Extended-Term Financing Agreements Payable	2,718,000	1,760,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	900,000	950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	17,400,000	17,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$153,408,000</b>	<b>\$143,800,000</b>
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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		

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

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$153,408,000</b>	<b>\$143,800,000</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	12,000,000	12,500,000
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	2,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	650,000	700,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$14,750,000</b>	<b>\$15,300,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$168,158,000</b>	<b>\$159,100,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	50,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,611,783
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	8,956,465
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,588,248</b>
<b>5900 Budgetary Reserve</b>	<b>600,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,238,248</b>