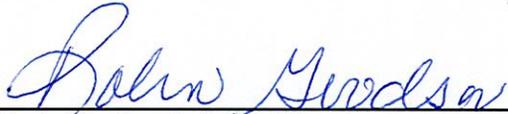


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

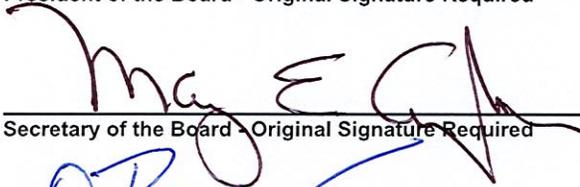
Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

6/21/22

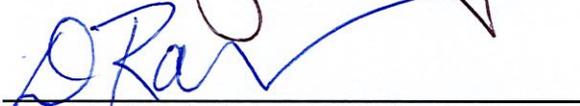
Date



Secretary of the Board - Original Signature Required

6/21/22

Date



Chief School Administrator - Original Signature Required

6/21/2022

Date

Matthew R Przywara

Contact Person

(717)735-7879

Extn :

Telephone

Extension

mrprzywara@lancaster.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lancaster SD	COUNTY : Lancaster	AUN : 113364002
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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	\$264219700
Ending Unassigned Fund Balance	\$12017560
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.54%

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 6-21-2022
---	-------------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lancaster SD	County : Lancaster	AUN Number : 113364002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-18-22
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Reserved for general operating expenditures
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 for fiscal stabilization when ESSER funds expire
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 for major capital repairs and maintenance expenses

<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	290,739
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	2,948,215
0850 Unassigned Fund Balance	13,671,933
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$21,620,148</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	96,401,026
7000 Revenue from State Sources	128,798,480
8000 Revenue from Federal Sources	32,715,821
9000 Other Financing Sources	4,650,000
Total Estimated Revenues And Other Financing Sources	<u>\$262,565,327</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$284,185,475</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	74,870,303
6112 Interim Real Estate Taxes	105,000
6113 Public Utility Realty Taxes	80,000
6114 Payments in Lieu of Current Taxes - State / Local	1,650,000
6140 Current Act 511 Taxes - Flat Rate Assessments	220,000
6150 Current Act 511 Taxes - Proportional Assessments	9,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	100,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	2,275,000
6910 Rentals	650,000
6920 Contributions and Donations from Private Sources	1,300,000
6940 Tuition from Patrons	2,000,000
6990 Refunds and Other Miscellaneous Revenue	650,723

REVENUE FROM LOCAL SOURCES \$96,401,026

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	69,231,720
7112 Basic Education Funding-Social Security	4,698,493
7160 Tuition for Orphans Subsidy	300,000
7220 Vocational Education	421,000
7250 Migratory Children	5,000
7271 Special Education funds for School-Aged Pupils	10,751,206
7292 Pre-K Counts	5,101,250
7311 Pupil Transportation Subsidy	2,250,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	350,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	2,780,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	225,000
7340 State Property Tax Reduction Allocation	6,292,799
7505 Ready to Learn Block Grant	2,348,858
7506 PAsmart Grants	10,000
7820 State Share of Retirement Contributions	24,033,154

REVENUE FROM STATE SOURCES \$128,798,480

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	9,360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	700,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	400,000
8517 NCLB, Title IV - 21st Century Schools	425,000
8521 Vocational Education - Operating Expenditures	200,000
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	587,187
8732 ARRA - Qualified School Construction Bonds (QSCB)	3,219,064
8742 Governor's Emergency Education Relief Fund (GEER)	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	13,225,000
8751 ARP ESSER Learning Loss	2,300,000
8752 ARP ESSER Summer Programs	470,000
8753 ARP ESSER Afterschool Programs	470,000
8754 ARP ESSER Homeless Children and Youth Funds	109,570
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,050,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$32,715,821
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	4,400,000
9350 Enterprise Fund Transfers	250,000
OTHER FINANCING SOURCES	\$4,650,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	262,565,327

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,870,303
Amount of Tax Relief for Homestead Exclusions	<u>\$6,292,799</u>
Total Approx. Tax Revenue:	\$81,163,102
Approx. Tax Levy for Tax Rate Calculation:	\$84,984,670

Lancaster

Total

2021-22 Data		
a. Assessed Value	\$3,636,123,000	\$3,636,123,000
b. Real Estate Mills	22.6731	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,590,894,894	\$3,590,894,894
d. Assessed Value	\$3,639,117,300	\$3,639,117,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$82,442,180	\$82,442,180
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$82,442,180	\$82,442,180
(f Total * g)		
i. Base Mills Subject to Index	22.6731	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.14363%	95.14363%
k. Tax Levy Needed	\$84,984,670	\$84,984,670
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.3531	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$84,984,670	\$84,984,670
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$78,691,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,870,303
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$74,870,303
Amount of Tax Relief for Homestead Exclusions	<u>\$6,292,799</u>
Total Approx. Tax Revenue:	\$81,163,102
Approx. Tax Levy for Tax Rate Calculation:	\$84,984,670

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.7614	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$86,470,522	\$86,470,522
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	\$25,619.23	
Number of Homestead/Farmstead Properties	10518	10518
Median Assessed Value of Homestead Properties		\$114,400

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$74,870,303
Amount of Tax Relief for Homestead Exclusions	<u>\$6,292,799</u>
Total Approx. Tax Revenue:	\$81,163,102
Approx. Tax Levy for Tax Rate Calculation:	\$84,984,670
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$6,292,799	Lowering RE Tax Rate	\$0		\$6,292,799
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$6,292,799

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	3,639,117,300	23.3531	84,984,670			95.14363%	
Totals:	3,639,117,300		84,984,670	- 6,292,799	= 78,691,871	X 95.14363%	= 74,870,303

	<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	\$5.00	\$0.00	220,000
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			220,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			9,500,000
Total Act 511, Current Taxes			9,720,000
Act 511 Tax Limit -->		3,590,894,894 X	12
		Market Value	Mills
			43,090,739
			(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	22.6731	23.3531	3.00%	Yes	4.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

LEA : 113364002 Lancaster SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	101,441,660
1200 Special Programs - Elementary / Secondary	38,810,985
1300 Vocational Education	2,157,983
1400 Other Instructional Programs - Elementary / Secondary	8,086,060
1700 Higher Education Programs for Secondary Students	111,676
1800 Pre-Kindergarten	5,584,146
Total Instruction	\$156,192,510
2000 Support Services	
2100 Support Services - Students	13,742,325
2200 Support Services - Instructional Staff	18,026,378
2300 Support Services - Administration	11,701,181
2400 Support Services - Pupil Health	3,588,530
2500 Support Services - Business	3,402,064
2600 Operation and Maintenance of Plant Services	15,423,495
2700 Student Transportation Services	6,429,184
2800 Support Services - Central	6,121,883
2900 Other Support Services	45,000
Total Support Services	\$78,480,040
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,226,287
3300 Community Services	464,331
Total Operation of Non-Instructional Services	\$2,690,618
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,709,456
Total Facilities Acquisition, Construction and Improvement Services	\$2,709,456
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	24,147,076
Total Other Expenditures and Financing Uses	\$24,147,076
Total Estimated Expenditures and Other Financing Uses	\$264,219,700

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,857,371
200 Personnel Services - Employee Benefits	31,977,695
300 Purchased Professional and Technical Services	4,667,056
400 Purchased Property Services	113,700
500 Other Purchased Services	6,362,545
600 Supplies	7,731,098
700 Property	502,945
800 Other Objects	229,250
Total Regular Programs - Elementary / Secondary	\$101,441,660
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,674,718
200 Personnel Services - Employee Benefits	12,228,801
300 Purchased Professional and Technical Services	2,520,964
400 Purchased Property Services	19,200
500 Other Purchased Services	4,939,600
600 Supplies	390,402
800 Other Objects	37,300
Total Special Programs - Elementary / Secondary	\$38,810,985
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	819,227
200 Personnel Services - Employee Benefits	488,263
300 Purchased Professional and Technical Services	1,680
400 Purchased Property Services	1,000
500 Other Purchased Services	650,912
600 Supplies	30,101
700 Property	1,000
800 Other Objects	165,800
Total Vocational Education	\$2,157,983
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,314,420
200 Personnel Services - Employee Benefits	187,063
300 Purchased Professional and Technical Services	6,055,216
500 Other Purchased Services	265,072
600 Supplies	263,289
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$8,086,060
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	108,000
600 Supplies	3,676
Total Higher Education Programs for Secondary Students	\$111,676
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	2,219,427

2022-2023 Final General Fund Budget

LEA : 113364002 Lancaster SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,489,974
300 Purchased Professional and Technical Services	4,128
500 Other Purchased Services	15,000
600 Supplies	32,268
800 Other Objects	1,823,349
Total Pre-Kindergarten	\$5,584,146
Total Instruction	\$156,192,510
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	8,008,300
200 Personnel Services - Employee Benefits	4,746,926
300 Purchased Professional and Technical Services	789,216
400 Purchased Property Services	1,200
500 Other Purchased Services	72,605
600 Supplies	118,278
700 Property	1,000
800 Other Objects	4,800
Total Support Services - Students	\$13,742,325
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	5,496,890
200 Personnel Services - Employee Benefits	4,146,375
300 Purchased Professional and Technical Services	853,730
400 Purchased Property Services	1,531,099
500 Other Purchased Services	799,231
600 Supplies	4,033,180
700 Property	1,161,095
800 Other Objects	4,778
Total Support Services - Instructional Staff	\$18,026,378
2300 Support Services - Administration	
100 Personnel Services - Salaries	5,957,217
200 Personnel Services - Employee Benefits	4,179,204
300 Purchased Professional and Technical Services	846,377
400 Purchased Property Services	115,285
500 Other Purchased Services	215,930
600 Supplies	138,150
700 Property	14,675
800 Other Objects	234,343
Total Support Services - Administration	\$11,701,181
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	2,404,613
200 Personnel Services - Employee Benefits	991,825
300 Purchased Professional and Technical Services	169,541
400 Purchased Property Services	1,500
500 Other Purchased Services	500
600 Supplies	20,551

<u>Description</u>	<u>Amount</u>
Total Support Services - Pupil Health	\$3,588,530
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,092,934
200 Personnel Services - Employee Benefits	719,699
300 Purchased Professional and Technical Services	150,751
400 Purchased Property Services	64,000
500 Other Purchased Services	980,128
600 Supplies	356,502
700 Property	2,000
800 Other Objects	36,050
Total Support Services - Business	\$3,402,064
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	968,211
200 Personnel Services - Employee Benefits	651,016
300 Purchased Professional and Technical Services	1,346,632
400 Purchased Property Services	10,725,383
500 Other Purchased Services	19,250
600 Supplies	781,903
700 Property	930,000
800 Other Objects	1,100
Total Operation and Maintenance of Plant Services	\$15,423,495
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	221,345
200 Personnel Services - Employee Benefits	138,795
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	5,593,168
600 Supplies	448,176
700 Property	2,500
800 Other Objects	200
Total Student Transportation Services	\$6,429,184
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,521,391
200 Personnel Services - Employee Benefits	1,645,034
300 Purchased Professional and Technical Services	662,187
400 Purchased Property Services	12,924
500 Other Purchased Services	152,956
600 Supplies	1,072,213
700 Property	42,878
800 Other Objects	12,300
Total Support Services - Central	\$6,121,883
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$78,480,040

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,214,928
200 Personnel Services - Employee Benefits	371,917
300 Purchased Professional and Technical Services	166,541
400 Purchased Property Services	62,990
500 Other Purchased Services	176,400
600 Supplies	200,211
700 Property	18,000
800 Other Objects	15,300
Total Student Activities	\$2,226,287
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	36,710
200 Personnel Services - Employee Benefits	30,132
300 Purchased Professional and Technical Services	186,935
400 Purchased Property Services	400
500 Other Purchased Services	22,583
600 Supplies	37,571
800 Other Objects	150,000
Total Community Services	\$464,331
Total Operation of Non-Instructional Services	\$2,690,618
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	1,500,000
400 Purchased Property Services	1,000,000
600 Supplies	209,456
Total Facilities Acquisition, Construction and Improvement Services	\$2,709,456
Total Facilities Acquisition, Construction and Improvement Services	\$2,709,456
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	8,266,276
900 Other Uses of Funds	15,880,800
Total Debt Service / Other Expenditures and Financing Uses	\$24,147,076
Total Other Expenditures and Financing Uses	\$24,147,076
TOTAL EXPENDITURES	\$264,219,700

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,000,000	7,000,000
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	13,200,000	13,200,000
Other Capital Projects Fund	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,500,000
Child Care Operations Fund		
Other Enterprise Funds	2,000,000	2,000,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,700,000	\$25,700,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	20,000,000	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		
Other Capital Projects Fund	5,000,000	5,000,000
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	1,000,000	1,000,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$26,000,000	\$26,000,000
TOTAL CASH AND INVESTMENTS	\$51,700,000	\$51,700,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	142,494,000	132,494,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	3,400,000	3,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$145,894,000	\$135,894,000

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 - § 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

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	\$145,894,000	\$135,894,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	30,000,000	30,000,000
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		
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	\$30,000,000	\$30,000,000
TOTAL INDEBTEDNESS	\$175,894,000	\$165,894,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	83,000	17,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$83,000	\$17,000
2000 Support Services		
2100 Support Services - Students	15,000	3,000
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services	\$15,000	\$3,000
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$98,000	\$20,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	50,000	10,000
200 Personnel Services - Employee Benefits	33,000	7,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$83,000	\$17,000
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$83,000	\$17,000
2000 <u>Support Services</u>		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries	10,000	2,000
200 Personnel Services - Employee Benefits	5,000	1,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Students		
	\$15,000	\$3,000
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Instructional Staff		
2300 <u>Support Services - Administration</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Administration		
2400 <u>Support Services - Pupil Health</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Pupil Health		
2500 <u>Support Services - Business</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Business		
2600 <u>Operation and Maintenance of Plant Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
Total Operation and Maintenance of Plant Services		
2700 <u>Student Transportation Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Student Transportation Services		
2800 <u>Support Services - Central</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Support Services - Central		
2900 <u>Other Support Services</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Support Services		
Total Support Services	\$15,000	\$3,000
TOTAL EXPENDITURES	\$98,000	\$20,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

	<u>Nonspecial Education</u>	<u>Special Education</u>
8000 Revenue from Federal Sources		
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	5,000	1,000
Total Revenue from Federal Sources	\$5,000	\$1,000
TOTAL REVENUES	\$5,000	\$1,000

Account Description	Amounts
0810 Nonspendable Fund Balance	290,739
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,000,000
0840 Assigned Fund Balance	2,948,215
0850 Unassigned Fund Balance	12,017,560
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,965,775

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,256,514
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