

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

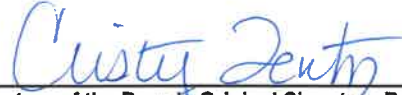
Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6-13-22

Date



Secretary of the Board - Original Signature Required

6/13/2022

Date



Chief School Administrator - Original Signature Required

6/13/22

Date

Cristy Lentz

Contact Person

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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 : Shippensburg Area SD	COUNTY : Cumberland	AUN : 115218003
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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	\$60806458
Ending Unassigned Fund Balance	\$1156909
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.90%

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 6/13/22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Shippensburg Area SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115218003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-13-22
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$619,030.00 Function 2200, Object 200: \$624,025.00	SASD accounts for staff tuition reimbursement under function 2200 object 240 thus the reason why benefits are greater than salaries within this function
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is for unexpected expenses, emergency contingencies, possible cash flow issues due to late funding, etc.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Increase in future PSERS Employer contribution rate
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future capital outlays for technology, maintenance, curriculum, district safety, construction projects, etc.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,821,112
0840 Assigned Fund Balance	7,302,663
0850 Unassigned Fund Balance	1,617,927
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$11,741,702</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,116,310
7000 Revenue from State Sources	22,287,987
8000 Revenue from Federal Sources	2,799,321
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,203,618</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$70,945,320</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	25,963,301
6112 Interim Real Estate Taxes	115,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	30,880
6120 Current Per Capita Taxes, Section 679	54,850
6140 Current Act 511 Taxes - Flat Rate Assessments	134,850
6150 Current Act 511 Taxes - Proportional Assessments	5,990,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,026,000
6500 Earnings on Investments	5,300
6800 Revenues from Intermediary Sources / Pass-Through Funds	627,000
6910 Rentals	15,000
6940 Tuition from Patrons	27,000
6990 Refunds and Other Miscellaneous Revenue	100,129

**REVENUE FROM LOCAL SOURCES \$34,116,310**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	11,402,020
7112 Basic Education Funding-Social Security	1,019,567
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	2,005,782
7311 Pupil Transportation Subsidy	1,049,360
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	70,000
7340 State Property Tax Reduction Allocation	1,161,591
7505 Ready to Learn Block Grant	527,156
7820 State Share of Retirement Contributions	4,698,931

**REVENUE FROM STATE SOURCES \$22,287,987**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	858,654
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	119,013
8517 NCLB, Title IV - 21st Century Schools	65,062
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	949,653
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	585,635
8751 ARP ESSER Learning Loss	69,408

Amount

**REVENUE FROM FEDERAL SOURCES**

8752 ARP ESSER Summer Programs	72,948
8753 ARP ESSER Afterschool Programs	72,948
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

**REVENUE FROM FEDERAL SOURCES** **\$2,799,321**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **59,203,618**

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,963,350</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,169,449</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$27,132,799</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$28,356,203</b>		

	<b>Cumberland</b>	<b>Franklin</b>	<b>Total</b>
<hr/>			
<b>2021-22 Data</b>			
a. Assessed Value	\$1,374,729,958	\$95,770,350	\$1,470,500,308
b. Real Estate Mills	12.0731	96.5498	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$1,181,557,309	\$691,377,630	\$1,872,934,939
d. Assessed Value	\$1,417,904,400	\$107,442,490	\$1,525,346,890
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$16,597,252	\$9,246,608	\$25,843,860
(a * b)			
<b>2022-23 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	63.08587%	36.91413%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$16,303,824	\$9,540,036	\$25,843,860
(f Total * g)			
i. Base Mills Subject to Index	12.0731	99.6136	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%	95.50000%
k. Tax Levy Needed	\$17,888,757	\$10,467,446	\$28,356,203
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>12.6163</b>	<b>97.4237</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$17,888,707	\$10,467,445	\$28,356,152
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$27,186,703
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$25,963,301
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$25,963,350

Amount of Tax Relief for Homestead Exclusions

\$1,169,449

Total Approx. Tax Revenue:

\$27,132,799

Approx. Tax Levy for Tax Rate Calculation:

\$28,356,203

	Cumberland	Franklin	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	12.6163	104.0962	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,888,707	\$11,184,355	\$29,073,062
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$15,472.00	\$2,004.00	
Number of Homestead/Farmstead Properties	3499	2541	6040
Median Assessed Value of Homestead Properties			\$172,900

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$25,963,350			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,169,449</u>			
Total Approx. Tax Revenue:	\$27,132,799			
Approx. Tax Levy for Tax Rate Calculation:	\$28,356,203			

	Cumberland	Franklin		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,161,591	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$7,858		\$7,858
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,169,449</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>
Cumberland	1,417,904,400	12.6163	17,888,707			95.50000%	
Franklin	107,442,490	97.4237	10,467,445			95.50000%	
<b>Totals:</b>	<b>1,525,346,890</b>		<b>28,356,152</b>	- 1,169,449 =	27,186,703 X	95.50000% =	25,963,301

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		54,850
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	\$5.00	\$0.00	54,850
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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
<b>Total Current Act 511 Taxes -- Flat Rate Assessments</b>			<b>134,850</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	5,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	490,000
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
<b>Total Current Act 511 Taxes -- Proportional Assessments</b>			<b>5,990,000</b>
<b>Total Act 511, Current Taxes</b>			<b>6,124,850</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,872,934,939 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>22,475,219</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>									
	Cumberland	12.0731	12.6163	4.50%	Yes	4.5%				
	Franklin	99.6136	97.4237	-2.18%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,629,555
1200 Special Programs - Elementary / Secondary	9,356,344
1300 Vocational Education	1,653,016
1400 Other Instructional Programs - Elementary / Secondary	377,306
1700 Higher Education Programs for Secondary Students	16,000
<b>Total Instruction</b>	<b>\$40,032,221</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,825,892
2200 Support Services - Instructional Staff	2,262,351
2300 Support Services - Administration	3,017,546
2400 Support Services - Pupil Health	692,181
2500 Support Services - Business	529,392
2600 Operation and Maintenance of Plant Services	3,450,383
2700 Student Transportation Services	2,994,895
2800 Support Services - Central	270,206
2900 Other Support Services	43,450
<b>Total Support Services</b>	<b>\$16,086,296</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	851,454
3300 Community Services	9,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$861,354</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,664,078
5200 Interfund Transfers - Out	162,509
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,826,587</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$60,806,458</b>

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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	14,631,663
200 Personnel Services - Employee Benefits	9,745,119
300 Purchased Professional and Technical Services	1,252,175
400 Purchased Property Services	83,303
500 Other Purchased Services	2,700,805
600 Supplies	208,704
700 Property	3,965
800 Other Objects	3,821
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,629,555</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,626,236
200 Personnel Services - Employee Benefits	2,457,666
300 Purchased Professional and Technical Services	1,394,003
400 Purchased Property Services	2,800
500 Other Purchased Services	1,829,136
600 Supplies	46,265
800 Other Objects	238
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$9,356,344</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	391,960
200 Personnel Services - Employee Benefits	274,229
500 Other Purchased Services	976,442
600 Supplies	10,190
800 Other Objects	195
<b>Total Vocational Education</b>	<b>\$1,653,016</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	122,176
200 Personnel Services - Employee Benefits	84,180
300 Purchased Professional and Technical Services	152,550
400 Purchased Property Services	300
500 Other Purchased Services	17,900
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$377,306</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	16,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$16,000</b>
<b>Total Instruction</b>	<b>\$40,032,221</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,646,766
200 Personnel Services - Employee Benefits	1,103,274
300 Purchased Professional and Technical Services	34,893

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,800
600 Supplies	31,229
700 Property	2,000
800 Other Objects	1,930
<b>Total Support Services - Students</b>	<b>\$2,825,892</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	619,030
200 Personnel Services - Employee Benefits	624,025
300 Purchased Professional and Technical Services	433,806
400 Purchased Property Services	54,600
500 Other Purchased Services	17,500
600 Supplies	508,745
700 Property	400
800 Other Objects	4,245
<b>Total Support Services - Instructional Staff</b>	<b>\$2,262,351</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,534,490
200 Personnel Services - Employee Benefits	1,042,609
300 Purchased Professional and Technical Services	312,726
400 Purchased Property Services	2,970
500 Other Purchased Services	68,981
600 Supplies	29,335
700 Property	1,700
800 Other Objects	24,735
<b>Total Support Services - Administration</b>	<b>\$3,017,546</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	410,761
200 Personnel Services - Employee Benefits	238,050
300 Purchased Professional and Technical Services	30,675
400 Purchased Property Services	410
600 Supplies	12,285
<b>Total Support Services - Pupil Health</b>	<b>\$692,181</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	253,709
200 Personnel Services - Employee Benefits	239,758
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	225
500 Other Purchased Services	24,000
600 Supplies	5,350
800 Other Objects	2,850
<b>Total Support Services - Business</b>	<b>\$529,392</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,061,839
200 Personnel Services - Employee Benefits	871,349
400 Purchased Property Services	887,700

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	195,795
600 Supplies	367,000
700 Property	64,700
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,450,383</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	98,665
200 Personnel Services - Employee Benefits	71,200
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,816,885
600 Supplies	850
800 Other Objects	295
<b>Total Student Transportation Services</b>	<b>\$2,994,895</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	119,559
200 Personnel Services - Employee Benefits	52,785
300 Purchased Professional and Technical Services	51,212
400 Purchased Property Services	32,200
500 Other Purchased Services	3,500
600 Supplies	7,950
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$270,206</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	33,450
600 Supplies	10,000
<b>Total Other Support Services</b>	<b>\$43,450</b>
<b>Total Support Services</b>	<b>\$16,086,296</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	460,494
200 Personnel Services - Employee Benefits	235,390
300 Purchased Professional and Technical Services	71,220
400 Purchased Property Services	26,600
500 Other Purchased Services	2,800
600 Supplies	50,950
800 Other Objects	4,000
<b>Total Student Activities</b>	<b>\$851,454</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	9,900
<b>Total Community Services</b>	<b>\$9,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$861,354</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	151,120
900 Other Uses of Funds	3,512,958
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,664,078</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	162,509
<b>Total Interfund Transfers - Out</b>	<b>\$162,509</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,826,587</b>
<b>TOTAL EXPENDITURES</b>	<b>\$60,806,458</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	12,900,000	11,300,000
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	245,000	245,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$13,145,000</b>	<b>\$11,545,000</b>
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**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

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$13,145,000</b>	<b>\$11,545,000</b>

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	9,443,042	7,628,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,400,000	1,600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,800,000	6,000,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,643,042</b>	<b>\$15,228,000</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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,643,042</b>	<b>\$15,228,000</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$16,643,042</b>	<b>\$15,228,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,742,647
0840 Assigned Fund Balance	6,239,306
0850 Unassigned Fund Balance	1,156,909
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,138,862</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,138,862</b>
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