

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


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



President of the Board - Original Signature Required6/14/2022

Date

Secretary of the Board - Original Signature Required6/16/2022

Date

Chief School Administrator - Original Signature Required6/16/2022

Date

Keith D Ramsey

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 : Columbia Borough SD	COUNTY : Lancaster	AUN : 113361503
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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	\$31334857
Ending Unassigned Fund Balance	\$2198001
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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 6/14/2022
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Columbia Borough SD	County : Lancaster	AUN Number : 113361503
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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 5-3-2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount is for unbudgeted expenditures that may occur during the 2022-23 school year to ensure that the total budgeted amount is not exceeded.
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.	The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total amount committed at the end of the fiscal year to help offset future employer obligations for PSERS due to rate increases, future technology purchases, future ESSER related costs, and to balance future budgets.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,586,369	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,198,001	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,784,370</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,936,229	
7000 Revenue from State Sources	15,414,835	
8000 Revenue from Federal Sources	3,496,245	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,847,309</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,631,679</u>

LEA : 113361503 Columbia Borough SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,834,273
6112 Interim Real Estate Taxes	2,500
6113 Public Utility Realty Taxes	11,500
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	18,141
6700 Revenues from LEA Activities	37,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	434,715
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$11,936,229
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,825,000
7112 Basic Education Funding-Social Security	460,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,565,569
7311 Pupil Transportation Subsidy	260,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	810,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	801,697
7505 Ready to Learn Block Grant	295,569
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$15,414,835
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	786,594
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,247
8517 NCLB, Title IV - 21st Century Schools	29,102
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	91,302

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$3,496,245
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,847,309

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,834,273	
Amount of Tax Relief for Homestead Exclusions	<u>\$801,706</u>	
Total Approx. Tax Revenue:	\$10,635,979	
Approx. Tax Levy for Tax Rate Calculation:	\$11,358,180	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$427,765,500	\$427,765,500
b. Real Estate Mills	26.4600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$385,462,240	\$385,462,240
d. Assessed Value	\$429,258,500	\$429,258,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$11,318,675	\$11,318,675
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$11,318,675	\$11,318,675
(f Total * g)		
i. Base Mills Subject to Index	26.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.15869%	93.15869%
k. Tax Levy Needed	\$11,358,180	\$11,358,180
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.4600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,358,180	\$11,358,180
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,556,474
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,834,273
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,834,273	
Amount of Tax Relief for Homestead Exclusions	<u>\$801,706</u>	
Total Approx. Tax Revenue:	\$10,635,979	
Approx. Tax Levy for Tax Rate Calculation:	\$11,358,180	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8094	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,937,421	\$11,937,421
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	\$16,014.00	
Number of Homestead/Farmstead Properties	1892	1892
Median Assessed Value of Homestead Properties		\$91,900

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,834,273
Amount of Tax Relief for Homestead Exclusions	<u>\$801,706</u>
Total Approx. Tax Revenue:	\$10,635,979
Approx. Tax Levy for Tax Rate Calculation:	\$11,358,180
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$801,697	Lowering RE Tax Rate	\$0	\$801,697
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$9			\$9
Amount of Tax Relief from State/Local Sources				\$801,706

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 113361503 Columbia Borough SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/21/2022 9:38:01 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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	429,258,500	26.4600	11,358,180			93.15869%	
Totals:	429,258,500		11,358,180	- 801,706	= 10,556,474	X 93.15869%	= 9,834,273
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	15,000	15,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						15,000	15,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	950,000	950,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	150,000	150,000
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						1,100,000	1,100,000
Total Act 511, Current Taxes							1,115,000
Act 511 Tax Limit -->				385,462,240 X		12	4,625,547
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lancaster	26.4600	26.4600	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,177,742
1200 Special Programs - Elementary / Secondary	6,383,460
1300 Vocational Education	447,500
1400 Other Instructional Programs - Elementary / Secondary	322,184
1500 Nonpublic School Programs	67,087
Total Instruction	\$18,397,973
2000 Support Services	
2100 Support Services - Students	989,481
2200 Support Services - Instructional Staff	1,220,916
2300 Support Services - Administration	1,556,594
2400 Support Services - Pupil Health	422,151
2500 Support Services - Business	258,858
2600 Operation and Maintenance of Plant Services	1,636,268
2700 Student Transportation Services	606,450
2800 Support Services - Central	619,465
2900 Other Support Services	5,200
Total Support Services	\$7,315,383
3000 Operation of Non-Instructional Services	
3200 Student Activities	461,157
3300 Community Services	24,619
Total Operation of Non-Instructional Services	\$485,776
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,635,725
5900 Budgetary Reserve	2,500,000
Total Other Expenditures and Financing Uses	\$5,135,725
Total Estimated Expenditures and Other Financing Uses	\$31,334,857

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,067,427
200 Personnel Services - Employee Benefits	3,858,413
300 Purchased Professional and Technical Services	457,690
400 Purchased Property Services	58,834
500 Other Purchased Services	855,602
600 Supplies	878,831
800 Other Objects	945
Total Regular Programs - Elementary / Secondary	\$11,177,742
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,689,369
200 Personnel Services - Employee Benefits	966,729
300 Purchased Professional and Technical Services	2,403,477
400 Purchased Property Services	3,100
500 Other Purchased Services	1,294,550
600 Supplies	26,135
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$6,383,460
1300 <u>Vocational Education</u>	
500 Other Purchased Services	447,500
Total Vocational Education	\$447,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,312
200 Personnel Services - Employee Benefits	8,026
300 Purchased Professional and Technical Services	25,446
500 Other Purchased Services	260,300
600 Supplies	7,100
Total Other Instructional Programs - Elementary / Secondary	\$322,184
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	62,185
600 Supplies	4,902
Total Nonpublic School Programs	\$67,087
Total Instruction	\$18,397,973
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	582,451
200 Personnel Services - Employee Benefits	263,810
300 Purchased Professional and Technical Services	107,100
500 Other Purchased Services	6,480
600 Supplies	27,250
800 Other Objects	2,390
Total Support Services - Students	\$989,481

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	669,113
200 Personnel Services - Employee Benefits	425,250
300 Purchased Professional and Technical Services	91,986
500 Other Purchased Services	13,035
600 Supplies	19,372
800 Other Objects	2,160
Total Support Services - Instructional Staff	\$1,220,916
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	865,721
200 Personnel Services - Employee Benefits	493,861
300 Purchased Professional and Technical Services	125,500
400 Purchased Property Services	2,728
500 Other Purchased Services	25,863
600 Supplies	33,453
800 Other Objects	9,468
Total Support Services - Administration	\$1,556,594
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	145,503
200 Personnel Services - Employee Benefits	102,518
300 Purchased Professional and Technical Services	172,130
600 Supplies	2,000
Total Support Services - Pupil Health	\$422,151
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	54,964
200 Personnel Services - Employee Benefits	36,400
300 Purchased Professional and Technical Services	126,684
500 Other Purchased Services	3,740
600 Supplies	33,750
800 Other Objects	3,320
Total Support Services - Business	\$258,858
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	343,403
200 Personnel Services - Employee Benefits	256,914
300 Purchased Professional and Technical Services	3,300
400 Purchased Property Services	522,829
500 Other Purchased Services	105,075
600 Supplies	401,522
800 Other Objects	3,225
Total Operation and Maintenance of Plant Services	\$1,636,268
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	606,450
Total Student Transportation Services	\$606,450
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	124,654
200 Personnel Services - Employee Benefits	86,643
300 Purchased Professional and Technical Services	272,572
500 Other Purchased Services	85,925
600 Supplies	49,671
Total Support Services - Central	\$619,465
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,200
Total Other Support Services	\$5,200
Total Support Services	\$7,315,383
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	196,025
200 Personnel Services - Employee Benefits	84,113
300 Purchased Professional and Technical Services	68,900
400 Purchased Property Services	13,150
500 Other Purchased Services	47,454
600 Supplies	37,510
800 Other Objects	14,005
Total Student Activities	\$461,157
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	16,619
600 Supplies	8,000
Total Community Services	\$24,619
Total Operation of Non-Instructional Services	\$485,776
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	335,725
900 Other Uses of Funds	2,300,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,635,725
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,500,000
Total Budgetary Reserve	\$2,500,000
Total Other Expenditures and Financing Uses	\$5,135,725
TOTAL EXPENDITURES	\$31,334,857

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	9,195,713	9,195,713
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	21,500	21,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,000,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	421,099	421,099
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,100,000	3,100,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,738,312	\$16,738,312

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,738,312	\$16,738,312

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	11,455,000	9,155,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	145,000	145,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,950,000	3,950,000
0599 Other Noncurrent Liabilities	30,000,000	30,000,000
Total General Fund	\$45,550,000	\$43,250,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	41,000	42,000
0599 Other Noncurrent Liabilities	975,000	1,000,000
Total Food Service / Cafeteria Operations Fund	\$1,016,000	\$1,042,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$46,566,000	\$44,292,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$46,566,000	\$44,292,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,098,821
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,198,001
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,296,822
5900 Budgetary Reserve	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,796,822