

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022



President of the Board - Original Signature Required

JUNE 8, 2022

Date



Secretary of the Board - Original Signature Required

JUNE 8, 2022

Date



Chief School Administrator - Original Signature Required

JUNE 8, 2022

Date

Karl Dolak

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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 : Harbor Creek SD	COUNTY : Erie	AUN : 105254353
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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%

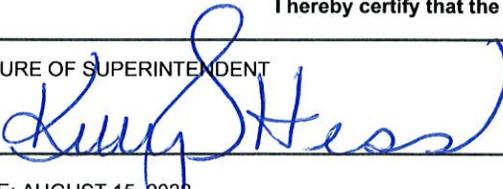
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$37446271
Ending Unassigned Fund Balance	\$2469576
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.59%

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 JUNE 8, 2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Harbor Creek SD	County : Erie	AUN Number : 105254353
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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 April 21, 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>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	Current year rate represents only the school district share of the tax rate. Prior year rate was entered as the municipality and school district share of the tax rate.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Unanticipated Expenditures.
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.	Provides for the District's cash flow and emergency expenditures throughout the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance committed to future District obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance assigned to future District obligations.

<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	1,785,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,700,000
0840 Assigned Fund Balance	5,554,340
0850 Unassigned Fund Balance	2,415,021
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,669,361</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,703,748
7000 Revenue from State Sources	15,817,751
8000 Revenue from Federal Sources	824,987
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,346,486</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,015,847</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,328,248
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	16,500
6114 Payments in Lieu of Current Taxes - State / Local	220,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	2,025,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	41,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	417,000
6910 Rentals	13,000
6940 Tuition from Patrons	90,000
6990 Refunds and Other Miscellaneous Revenue	2,500

REVENUE FROM LOCAL SOURCES \$20,703,748

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,250,000
7112 Basic Education Funding-Social Security	588,216
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,400,000
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	45,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	577,775
7505 Ready to Learn Block Grant	283,075
7820 State Share of Retirement Contributions	2,707,685

REVENUE FROM STATE SOURCES \$15,817,751

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	268,203
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	53,996
8517 NCLB, Title IV - 21st Century Schools	17,425
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	421,079
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	57,284

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
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REVENUE FROM FEDERAL SOURCES	\$824,987
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,346,486
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Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,328,248

Amount of Tax Relief for Homestead Exclusions \$577,782

Total Approx. Tax Revenue: \$17,906,030

Approx. Tax Levy for Tax Rate Calculation: \$18,963,191

Erie

Total

2021-22 Data		
a. Assessed Value	\$1,006,448,158	\$1,006,448,158
b. Real Estate Mills	18.0200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$998,662,051	\$998,662,051
d. Assessed Value	\$1,013,532,363	\$1,013,532,363
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,136,196	\$18,136,196
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,136,196	\$18,136,196
(f Total * g)		
i. Base Mills Subject to Index	18.0200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.25000%	94.25000%
k. Tax Levy Needed	\$18,963,191	\$18,963,191
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.7100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,963,191	\$18,963,191
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,385,409
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,328,248
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,328,248	
Amount of Tax Relief for Homestead Exclusions	<u>\$577,782</u>	
Total Approx. Tax Revenue:	\$17,906,030	
Approx. Tax Levy for Tax Rate Calculation:	\$18,963,191	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.8309	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,085,727	\$19,085,727
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	\$7,131.00	
Number of Homestead/Farmstead Properties	4337	4337
Median Assessed Value of Homestead Properties		\$138,735

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,328,248
Amount of Tax Relief for Homestead Exclusions	<u>\$577,782</u>
Total Approx. Tax Revenue:	\$17,906,030
Approx. Tax Levy for Tax Rate Calculation:	\$18,963,191
	Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$577,775	Lowering RE Tax Rate	\$0		\$577,775
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7				\$7
Amount of Tax Relief from State/Local Sources					\$577,782

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>
Erie	1,013,532,363	18.7100	18,963,191			94.25000%	
Totals:	1,013,532,363		18,963,191	577,782	18,385,409	94.25000%	17,328,248

	<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	30,000
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 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,825,000	1,825,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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 2,025,000 2,025,000

Total Act 511, Current Taxes 2,055,000

Act 511 Tax Limit -->	998,662,051	X	12	11,983,945
	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>									
	Erie	18.0200	18.7100	3.83%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
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	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,929,023
1200 Special Programs - Elementary / Secondary	4,570,135
1300 Vocational Education	359,762
1400 Other Instructional Programs - Elementary / Secondary	193,150
1500 Nonpublic School Programs	6,000
Total Instruction	\$22,058,070
2000 Support Services	
2100 Support Services - Students	1,065,080
2200 Support Services - Instructional Staff	1,035,835
2300 Support Services - Administration	2,097,107
2400 Support Services - Pupil Health	464,571
2500 Support Services - Business	565,772
2600 Operation and Maintenance of Plant Services	2,923,410
2700 Student Transportation Services	2,452,396
2800 Support Services - Central	416,692
2900 Other Support Services	55,000
Total Support Services	\$11,075,863
3000 Operation of Non-Instructional Services	
3200 Student Activities	650,651
3300 Community Services	2,297
Total Operation of Non-Instructional Services	\$652,948
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	992,355
5200 Interfund Transfers - Out	2,345,035
5900 Budgetary Reserve	322,000
Total Other Expenditures and Financing Uses	\$3,659,390
Total Estimated Expenditures and Other Financing Uses	\$37,446,271

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,104,421
200 Personnel Services - Employee Benefits	6,731,372
300 Purchased Professional and Technical Services	87,021
400 Purchased Property Services	73,955
500 Other Purchased Services	525,780
600 Supplies	365,589
700 Property	32,500
800 Other Objects	8,385
Total Regular Programs - Elementary / Secondary	\$16,929,023
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,038,051
200 Personnel Services - Employee Benefits	1,407,722
300 Purchased Professional and Technical Services	343,385
500 Other Purchased Services	754,250
600 Supplies	26,727
Total Special Programs - Elementary / Secondary	\$4,570,135
1300 <u>Vocational Education</u>	
500 Other Purchased Services	359,762
Total Vocational Education	\$359,762
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	90,650
500 Other Purchased Services	102,500
Total Other Instructional Programs - Elementary / Secondary	\$193,150
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	\$6,000
Total Instruction	\$22,058,070
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	602,663
200 Personnel Services - Employee Benefits	443,375
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	3,760
600 Supplies	13,782
Total Support Services - Students	\$1,065,080
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	525,454
200 Personnel Services - Employee Benefits	469,101
300 Purchased Professional and Technical Services	9,029
400 Purchased Property Services	300
500 Other Purchased Services	9,172

2022-2023 Final General Fund Budget

LEA : 105254353 Harbor Creek SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	22,479
800 Other Objects	300
Total Support Services - Instructional Staff	\$1,035,835
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,102,142
200 Personnel Services - Employee Benefits	791,381
300 Purchased Professional and Technical Services	106,550
400 Purchased Property Services	5,100
500 Other Purchased Services	45,525
600 Supplies	30,459
700 Property	2,000
800 Other Objects	13,950
Total Support Services - Administration	\$2,097,107
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	240,190
200 Personnel Services - Employee Benefits	205,957
300 Purchased Professional and Technical Services	7,258
400 Purchased Property Services	1,500
500 Other Purchased Services	720
600 Supplies	8,946
Total Support Services - Pupil Health	\$464,571
2500 Support Services - Business	
100 Personnel Services - Salaries	298,604
200 Personnel Services - Employee Benefits	222,428
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	4,590
600 Supplies	29,800
700 Property	2,250
800 Other Objects	600
Total Support Services - Business	\$565,772
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	966,439
200 Personnel Services - Employee Benefits	834,896
300 Purchased Professional and Technical Services	40,070
400 Purchased Property Services	224,840
500 Other Purchased Services	88,575
600 Supplies	768,590
Total Operation and Maintenance of Plant Services	\$2,923,410
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,453
200 Personnel Services - Employee Benefits	30,858
500 Other Purchased Services	2,376,085
Total Student Transportation Services	\$2,452,396
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	160,231
200 Personnel Services - Employee Benefits	122,858
300 Purchased Professional and Technical Services	7,799
400 Purchased Property Services	20,990
500 Other Purchased Services	13,164
600 Supplies	59,150
700 Property	32,500
Total Support Services - Central	\$416,692
2900 Other Support Services	
500 Other Purchased Services	55,000
Total Other Support Services	\$55,000
Total Support Services	\$11,075,863
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	300,322
200 Personnel Services - Employee Benefits	141,451
300 Purchased Professional and Technical Services	86,372
400 Purchased Property Services	1,000
500 Other Purchased Services	68,325
600 Supplies	38,330
700 Property	2,500
800 Other Objects	12,351
Total Student Activities	\$650,651
3300 Community Services	
100 Personnel Services - Salaries	276
200 Personnel Services - Employee Benefits	121
600 Supplies	1,900
Total Community Services	\$2,297
Total Operation of Non-Instructional Services	\$652,948
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	192,355
900 Other Uses of Funds	800,000
Total Debt Service / Other Expenditures and Financing Uses	\$992,355
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,345,035
Total Interfund Transfers - Out	\$2,345,035
5900 Budgetary Reserve	
800 Other Objects	322,000
Total Budgetary Reserve	\$322,000
Total Other Expenditures and Financing Uses	\$3,659,390
TOTAL EXPENDITURES	\$37,446,271

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	12,000,000	10,000,000
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	20,000,000	20,000,000
Other Capital Projects Fund	4,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	125,000	125,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	120,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$36,975,000	\$30,445,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$36,975,000	\$30,445,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	8,855,000	8,045,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,200,000	3,500,000
0599 Other Noncurrent Liabilities	50,000,000	50,000,000
Total General Fund	\$63,755,000	\$63,345,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	1,000,000	1,100,000
Total Food Service / Cafeteria Operations Fund	\$1,000,000	\$1,100,000
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		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$64,755,000	\$64,445,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,950,000	8,000,000
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	100,000	100,000
Other Capital Projects Fund	1,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	10,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	120,000
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$9,215,000	\$8,260,000
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TOTAL INDEBTEDNESS	\$73,970,000	\$72,705,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	1,785,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,600,000
0840 Assigned Fund Balance	5,500,000
0850 Unassigned Fund Balance	2,469,576
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,569,576
5900 Budgetary Reserve	322,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,676,576