

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

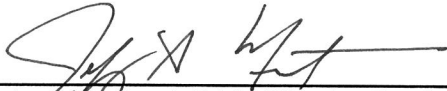
Date of Adoption of the General Fund Budget: 04/27/2022



President of the Board - Original Signature Required

Date

4-27-22



Secretary of the Board - Original Signature Required

Date

4-27-22



Chief School Administrator - Original Signature Required

Date

4-27-22

Doug Fuhrman

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 : South Western SD	COUNTY : York	AUN : 112676403
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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 ☐

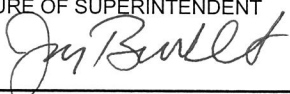
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$82471207
Ending Unassigned Fund Balance	\$5733765
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.95%

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 6/29/22
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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)

School District Name : South Western SD	County : York	AUN Number : 112676403
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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 4-27-22
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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: \$845,890.00 Function 2200, Object 200: \$870,759.00	The 200 benefits object is greater than the 100 object because of the professional staff tuition reimbursement program. The district is budgeting \$340,000 for this program in 2022-2023.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$150,000 in budgetary reserve
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.	\$5,733,765 Ending Fund Balance

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	8,399,226
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,399,226</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	53,907,829
7000 Revenue from State Sources	25,241,784
8000 Revenue from Federal Sources	656,133
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,805,746</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$88,204,972</u>

LEA : 112676403 South Western SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,781,345
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	46,923
6114 Payments in Lieu of Current Taxes - State / Local	5,147
6150 Current Act 511 Taxes - Proportional Assessments	5,551,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	975,810
6910 Rentals	3,000
6940 Tuition from Patrons	64,809
6980 Revenue from Community Services Activities	2,320
6990 Refunds and Other Miscellaneous Revenue	87,475
REVENUE FROM LOCAL SOURCES	\$53,907,829
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,170,915
7112 Basic Education Funding-Social Security	1,469,642
7160 Tuition for Orphans Subsidy	194,868
7271 Special Education funds for School-Aged Pupils	2,328,770
7311 Pupil Transportation Subsidy	831,584
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	348,304
7330 Health Services (Medical, Dental, Nurse, Act 25)	78,116
7340 State Property Tax Reduction Allocation	1,410,899
7505 Ready to Learn Block Grant	521,680
7820 State Share of Retirement Contributions	6,887,006
REVENUE FROM STATE SOURCES	\$25,241,784
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	480,933
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,694
8517 NCLB, Title IV - 21St Century Schools	31,506
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$656,133
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,805,746

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,781,345	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,410,899</u>	
Total Approx. Tax Revenue:	\$47,192,244	
Approx. Tax Levy for Tax Rate Calculation:	\$49,147,442	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$2,203,416,404	\$2,203,416,404
b. Real Estate Mills	21.0900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,344,812,569	\$2,344,812,569
d. Assessed Value	\$2,254,469,813	\$2,254,469,813
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$46,470,052	\$46,470,052
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$46,470,052	\$46,470,052
(f Total * g)		
i. Base Mills Subject to Index	21.0900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.90419%	95.90419%
k. Tax Levy Needed	\$49,147,442	\$49,147,442
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	21.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,147,442	\$49,147,442
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$47,736,543
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,781,345
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,781,345	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,410,899</u>	
Total Approx. Tax Revenue:	\$47,192,244	
Approx. Tax Levy for Tax Rate Calculation:	\$49,147,442	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.0179	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,638,691	\$49,638,691
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,776.00	
Number of Homestead/Farmstead Properties	7371	7371
Median Assessed Value of Homestead Properties		\$153,935

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,781,345
Amount of Tax Relief for Homestead Exclusions	<u>\$1,410,899</u>
Total Approx. Tax Revenue:	\$47,192,244
Approx. Tax Levy for Tax Rate Calculation:	\$49,147,442
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,410,899	Lowering RE Tax Rate	\$0	\$1,410,899
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,410,899

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
York	2,254,469,813	21.8000	49,147,442				95.90419%		
Totals:	2,254,469,813		49,147,442	-	1,410,899	=	47,736,543	X	95.90419% = 45,781,345
				<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			\$0.00	\$0.00		0		0
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							0		0
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%		4,160,000		4,160,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,391,000		1,391,000
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							5,551,000		5,551,000
Total Act 511, Current Taxes									5,551,000
Act 511 Tax Limit -->					2,344,812,569	X	12		28,137,751
					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>									
	York	21.0900	21.8000	3.37%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,841,915
1200 Special Programs - Elementary / Secondary	11,341,128
1300 Vocational Education	3,138,519
1400 Other Instructional Programs - Elementary / Secondary	886,266
Total Instruction	\$52,207,828
2000 Support Services	
2100 Support Services - Students	2,884,043
2200 Support Services - Instructional Staff	2,565,821
2300 Support Services - Administration	4,390,931
2400 Support Services - Pupil Health	838,795
2500 Support Services - Business	912,557
2600 Operation and Maintenance of Plant Services	6,024,184
2700 Student Transportation Services	3,271,448
2800 Support Services - Central	2,065,359
2900 Other Support Services	8,000
Total Support Services	\$22,961,138
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,352,046
3300 Community Services	43,041
Total Operation of Non-Instructional Services	\$1,395,087
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,262,522
5200 Interfund Transfers - Out	2,494,632
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$5,907,154
Total Estimated Expenditures and Other Financing Uses	\$82,471,207

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,826,899
200 Personnel Services - Employee Benefits	12,916,394
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	50,911
500 Other Purchased Services	3,418,251
600 Supplies	529,577
700 Property	29,380
800 Other Objects	50,503
Total Regular Programs - Elementary / Secondary	\$36,841,915
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,832,787
200 Personnel Services - Employee Benefits	2,590,602
300 Purchased Professional and Technical Services	4,276,182
500 Other Purchased Services	598,883
600 Supplies	38,002
700 Property	3,690
800 Other Objects	982
Total Special Programs - Elementary / Secondary	\$11,341,128
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	931,857
200 Personnel Services - Employee Benefits	592,583
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	298,258
500 Other Purchased Services	1,261,902
600 Supplies	49,619
800 Other Objects	1,050
Total Vocational Education	\$3,138,519
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	155,901
200 Personnel Services - Employee Benefits	79,590
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	5,450
500 Other Purchased Services	1,000
600 Supplies	634,225
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$886,266
Total Instruction	\$52,207,828
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,701,126
200 Personnel Services - Employee Benefits	1,145,564
500 Other Purchased Services	15,234

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<u>Description</u>		<u>Amount</u>
600	Supplies	19,619
800	Other Objects	2,500
Total Support Services - Students		\$2,884,043
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	845,890
200	Personnel Services - Employee Benefits	870,759
300	Purchased Professional and Technical Services	11,250
400	Purchased Property Services	55,252
500	Other Purchased Services	3,140
600	Supplies	272,635
700	Property	493,100
800	Other Objects	13,795
Total Support Services - Instructional Staff		\$2,565,821
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	2,359,932
200	Personnel Services - Employee Benefits	1,541,150
300	Purchased Professional and Technical Services	162,300
400	Purchased Property Services	500
500	Other Purchased Services	240,118
600	Supplies	37,187
800	Other Objects	49,744
Total Support Services - Administration		\$4,390,931
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	470,671
200	Personnel Services - Employee Benefits	341,104
300	Purchased Professional and Technical Services	1,500
400	Purchased Property Services	2,000
500	Other Purchased Services	1,000
600	Supplies	22,000
800	Other Objects	520
Total Support Services - Pupil Health		\$838,795
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	491,958
200	Personnel Services - Employee Benefits	370,349
500	Other Purchased Services	5,000
600	Supplies	31,500
800	Other Objects	13,750
Total Support Services - Business		\$912,557
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,066,427
200	Personnel Services - Employee Benefits	1,482,721
300	Purchased Professional and Technical Services	618,236
400	Purchased Property Services	438,000
500	Other Purchased Services	137,700
600	Supplies	1,224,000

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<u>Description</u>	<u>Amount</u>
700 Property	43,500
800 Other Objects	13,600
Total Operation and Maintenance of Plant Services	\$6,024,184
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,305,650
200 Personnel Services - Employee Benefits	625,450
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	90,000
500 Other Purchased Services	614,791
600 Supplies	302,250
700 Property	317,000
800 Other Objects	3,307
Total Student Transportation Services	\$3,271,448
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	729,808
200 Personnel Services - Employee Benefits	505,460
300 Purchased Professional and Technical Services	38,565
400 Purchased Property Services	294,821
500 Other Purchased Services	84,948
600 Supplies	187,907
700 Property	174,000
800 Other Objects	49,850
Total Support Services - Central	\$2,065,359
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,000
Total Other Support Services	\$8,000
Total Support Services	\$22,961,138
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	658,182
200 Personnel Services - Employee Benefits	311,372
300 Purchased Professional and Technical Services	101,500
400 Purchased Property Services	28,770
500 Other Purchased Services	59,570
600 Supplies	141,452
700 Property	2,000
800 Other Objects	49,200
Total Student Activities	\$1,352,046
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,291
500 Other Purchased Services	11,500
800 Other Objects	17,250

<u>Description</u>	<u>Amount</u>
Total Community Services	\$43,041
Total Operation of Non-Instructional Services	\$1,395,087
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,073,458
900 Other Uses of Funds	2,189,064
Total Debt Service / Other Expenditures and Financing Uses	\$3,262,522
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,494,632
Total Interfund Transfers - Out	\$2,494,632
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$5,907,154
TOTAL EXPENDITURES	\$82,471,207

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	9,000,000	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	2,000,000	1,400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	50,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	350,000	375,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,500,000	\$9,925,000

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		

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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	\$11,500,000	\$9,925,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	31,845,000	76,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	8,738	
0540 Accumulated Compensated Absences	1,440,000	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$33,293,738	\$77,400,000
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		

<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 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		
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		

<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	\$33,293,738	\$77,400,000

<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	\$33,293,738	\$77,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,733,765
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,733,765
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,883,765