

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/19/2022



President of the Board - Original Signature Required

Date 5/19/22



Secretary of the Board - Original Signature Required

Date 5/19/22



Chief School Administrator - Original Signature Required

Date 5/19/2022

Teresa A Weaver

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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 : Eastern York SD	COUNTY : York	AUN : 112672203
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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	\$52352738
Ending Unassigned Fund Balance	\$3610153
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.89%

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 5/18/2022
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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 : Eastern York SD	County : York	AUN Number : 112672203
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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 4/20/22
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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>
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 estimated ending unassigned fund balance is within PDE guidelines. It provides the district with funds for unexpected situations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The estimated ending assigned fund balance is established to offset a future unexpected expenditure or a tax increase.

<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	25,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	578,000
0840 Assigned Fund Balance	722,000
0850 Unassigned Fund Balance	3,610,153
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,910,153</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,405,430
7000 Revenue from State Sources	17,456,963
8000 Revenue from Federal Sources	1,912,345
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$51,774,738</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,684,891</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	27,238,133
6112 Interim Real Estate Taxes	196,797
6113 Public Utility Realty Taxes	30,000
6120 Current Per Capita Taxes, Section 679	42,000
6140 Current Act 511 Taxes - Flat Rate Assessments	142,000
6150 Current Act 511 Taxes - Proportional Assessments	2,925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,077,000
6500 Earnings on Investments	22,000
6700 Revenues from LEA Activities	57,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	450,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	165,000
6990 Refunds and Other Miscellaneous Revenue	15,500

REVENUE FROM LOCAL SOURCES \$32,405,430

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,265,335
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,047,869
7311 Pupil Transportation Subsidy	925,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	534,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	923,084
7505 Ready to Learn Block Grant	374,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	777,000
7820 State Share of Retirement Contributions	3,520,000

REVENUE FROM STATE SOURCES \$17,456,963

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,272,345
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	525,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	35,000
REVENUE FROM FEDERAL SOURCES	\$1,912,345
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	51,774,738

Act 1 Index (current): 4.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$27,239,930
Amount of Tax Relief for Homestead Exclusions	<u>\$923,084</u>
Total Approx. Tax Revenue:	\$28,163,014
Approx. Tax Levy for Tax Rate Calculation:	\$29,840,207

York	Total
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2021-22 Data		
a. Assessed Value	\$1,165,350,000	\$1,165,350,000
b. Real Estate Mills	24.6900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,174,089,156	\$1,174,089,156
d. Assessed Value	\$1,185,000,000	\$1,185,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$28,772,492	\$28,772,492
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$28,772,492	\$28,772,492
(f Total * g)		
i. Base Mills Subject to Index	24.6900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.20000%	94.20000%
k. Tax Levy Needed	\$29,840,207	\$29,840,207
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.1800	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$29,838,300	\$29,838,300
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$28,915,216
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$27,238,133
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$27,239,930

\$923,084

\$28,163,014

\$29,840,207

York

Total

Index Maximums

p. Maximum Mills Based On Index

25.8010

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$30,574,185

\$30,574,185

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$7,229.00

Number of Homestead/Farmstead Properties

5068

5068

Median Assessed Value of Homestead Properties

\$121,820

Act 1 Index (current): 4.5%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$27,239,930
Amount of Tax Relief for Homestead Exclusions	<u>\$923,084</u>
Total Approx. Tax Revenue:	\$28,163,014
Approx. Tax Levy for Tax Rate Calculation:	\$29,840,207
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$923,084	Lowering RE Tax Rate	\$0	\$923,084
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$923,084

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>
York	1,185,000,000	25.1800	29,838,300			94.20000%	
Totals:	1,185,000,000		29,838,300	923,084 =	28,915,216 X	94.20000% =	27,238,133

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,000
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	42,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	70,000
6143 Current Act 511 Local Services Taxes	\$10.00	\$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			142,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,925,000
Total Act 511, Current Taxes			3,067,000
Act 511 Tax Limit -->		1,174,089,156 X	12
		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	24.6900	25.1800	1.99%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,704,664
1200 Special Programs - Elementary / Secondary	8,471,480
1300 Vocational Education	3,117,040
1400 Other Instructional Programs - Elementary / Secondary	113,364
Total Instruction	\$31,406,548
2000 Support Services	
2100 Support Services - Students	1,455,281
2200 Support Services - Instructional Staff	1,227,097
2300 Support Services - Administration	3,222,963
2400 Support Services - Pupil Health	538,200
2500 Support Services - Business	523,365
2600 Operation and Maintenance of Plant Services	4,030,181
2700 Student Transportation Services	2,435,810
2800 Support Services - Central	1,740,755
2900 Other Support Services	3,595
Total Support Services	\$15,177,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,154,443
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,159,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,609,500
Total Other Expenditures and Financing Uses	\$4,609,500
Total Estimated Expenditures and Other Financing Uses	\$52,352,738

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,925,872
200 Personnel Services - Employee Benefits	6,953,015
300 Purchased Professional and Technical Services	231,988
400 Purchased Property Services	8,830
500 Other Purchased Services	1,251,860
600 Supplies	307,950
700 Property	19,728
800 Other Objects	5,421
Total Regular Programs - Elementary / Secondary	\$19,704,664
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,150,033
200 Personnel Services - Employee Benefits	1,421,397
300 Purchased Professional and Technical Services	3,917,189
400 Purchased Property Services	4,000
500 Other Purchased Services	957,868
600 Supplies	20,993
Total Special Programs - Elementary / Secondary	\$8,471,480
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,062,379
200 Personnel Services - Employee Benefits	634,246
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	22,423
500 Other Purchased Services	1,284,465
600 Supplies	72,858
700 Property	32,098
800 Other Objects	3,171
Total Vocational Education	\$3,117,040
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	17,564
500 Other Purchased Services	55,800
Total Other Instructional Programs - Elementary / Secondary	\$113,364
Total Instruction	\$31,406,548
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	869,466
200 Personnel Services - Employee Benefits	562,005
300 Purchased Professional and Technical Services	5,750
500 Other Purchased Services	3,325
600 Supplies	10,360
800 Other Objects	4,375
Total Support Services - Students	\$1,455,281

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	614,955
200 Personnel Services - Employee Benefits	484,867
300 Purchased Professional and Technical Services	24,090
500 Other Purchased Services	20,150
600 Supplies	80,835
700 Property	1,500
800 Other Objects	700
Total Support Services - Instructional Staff	\$1,227,097
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,766,742
200 Personnel Services - Employee Benefits	1,160,119
300 Purchased Professional and Technical Services	125,700
400 Purchased Property Services	4,650
500 Other Purchased Services	88,300
600 Supplies	44,550
700 Property	300
800 Other Objects	32,602
Total Support Services - Administration	\$3,222,963
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	224,523
200 Personnel Services - Employee Benefits	185,908
300 Purchased Professional and Technical Services	121,267
400 Purchased Property Services	1,258
500 Other Purchased Services	152
600 Supplies	4,476
700 Property	196
800 Other Objects	420
Total Support Services - Pupil Health	\$538,200
2500 Support Services - Business	
100 Personnel Services - Salaries	308,435
200 Personnel Services - Employee Benefits	188,630
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	8,000
600 Supplies	7,000
800 Other Objects	10,500
Total Support Services - Business	\$523,365
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	860,795
200 Personnel Services - Employee Benefits	613,077
300 Purchased Professional and Technical Services	124,760
400 Purchased Property Services	923,586
500 Other Purchased Services	194,575
600 Supplies	812,463
700 Property	500,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	925
Total Operation and Maintenance of Plant Services	\$4,030,181
2700 Student Transportation Services	
100 Personnel Services - Salaries	23,493
200 Personnel Services - Employee Benefits	18,354
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,500
500 Other Purchased Services	2,203,838
600 Supplies	169,875
800 Other Objects	750
Total Student Transportation Services	\$2,435,810
2800 Support Services - Central	
100 Personnel Services - Salaries	619,721
200 Personnel Services - Employee Benefits	448,499
300 Purchased Professional and Technical Services	99,700
400 Purchased Property Services	69,200
500 Other Purchased Services	52,850
600 Supplies	449,905
800 Other Objects	880
Total Support Services - Central	\$1,740,755
2900 Other Support Services	
500 Other Purchased Services	3,595
Total Other Support Services	\$3,595
Total Support Services	\$15,177,247
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	543,239
200 Personnel Services - Employee Benefits	266,651
300 Purchased Professional and Technical Services	144,335
400 Purchased Property Services	9,500
500 Other Purchased Services	90,800
600 Supplies	71,559
700 Property	16,609
800 Other Objects	11,750
Total Student Activities	\$1,154,443
3300 Community Services	
800 Other Objects	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,159,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	471,188
900 Other Uses of Funds	4,138,312

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,609,500
Total Other Expenditures and Financing Uses	\$4,609,500
TOTAL EXPENDITURES	\$52,352,738

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	10,000,000	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	1,700,000	1,450,000
Other Capital Projects Fund	3,208,000	2,670,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	65,000
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	60,000	60,000
Permanent Fund		
Total Cash and Short-Term Investments	\$14,998,000	\$14,245,000

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		
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TOTAL CASH AND INVESTMENTS	\$14,998,000	\$14,245,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	20,982,000	16,805,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,231,227	1,032,652
0540 Accumulated Compensated Absences	550,000	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,800,000	6,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,563,227	\$25,013,152

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

2022-2023 Final General Fund Budget

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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

<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	\$28,563,227	\$25,013,152

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,413,312	4,675,075
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	\$4,413,312	\$4,675,075
TOTAL INDEBTEDNESS	\$32,976,539	\$29,688,227

Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	722,000
0850 Unassigned Fund Balance	3,610,153
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,332,153

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,357,153
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