

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Troy Wentz

Contact Person

twentz@hanoverpublic.org

Email Address

5/9/2022

Date

5/9/2022

Date

5/9/2022

Date

(717)630-4602

Extn :

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hanover Public SD	COUNTY : York	AUN : 112672803
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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 ☒

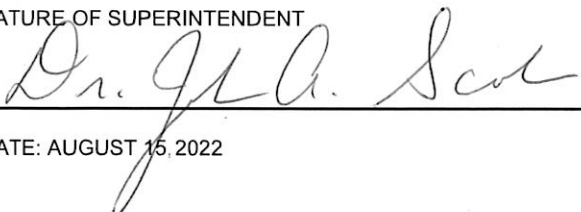
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$38879700
Ending Unassigned Fund Balance	\$2937791
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.55%

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 5.9.22
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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 : Hanover Public SD	County : York	AUN Number : 112672803
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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 4/4/2022
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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>
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.	Cash Flow Purposes - Operating Activities During Months of Limited Revenue

<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	14,067	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,124,995	
0850 Unassigned Fund Balance	3,767,796	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,892,791</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,276,725	
7000 Revenue from State Sources	10,830,475	
8000 Revenue from Federal Sources	817,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$36,924,700</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,817,491</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,276,325
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	1,400
6120 Current Per Capita Taxes, Section 679	38,000
6140 Current Act 511 Taxes - Flat Rate Assessments	102,000
6150 Current Act 511 Taxes - Proportional Assessments	2,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	375,000
6910 Rentals	21,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	85,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	45,000
REVENUE FROM LOCAL SOURCES	\$25,276,725
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,417,075
7112 Basic Education Funding-Social Security	665,000
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	20,000
7250 Migratory Children	40
7271 Special Education funds for School-Aged Pupils	1,106,270
7311 Pupil Transportation Subsidy	375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	724,463
7505 Ready to Learn Block Grant	196,627
7820 State Share of Retirement Contributions	2,900,000
REVENUE FROM STATE SOURCES	\$10,830,475
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	545,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	37,500
8517 NCLB, Title IV - 21st Century Schools	30,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	115,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$817,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,924,700

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,276,325	
Amount of Tax Relief for Homestead Exclusions	<u>\$724,463</u>	
Total Approx. Tax Revenue:	\$22,000,788	
Approx. Tax Levy for Tax Rate Calculation:	\$23,452,020	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$995,000,000	\$995,000,000
b. Real Estate Mills	23.0600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$955,467,695	\$955,467,695
d. Assessed Value	\$1,017,000,000	\$1,017,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,944,700	\$22,944,700
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$22,944,700	\$22,944,700
(f Total * g)		
i. Base Mills Subject to Index	23.0600	
(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	93.61466%	93.61466%
k. Tax Levy Needed	\$23,452,020	\$23,452,020
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.0600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$23,452,020	\$23,452,020
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,727,557
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,276,325
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,276,325	
Amount of Tax Relief for Homestead Exclusions	<u>\$724,463</u>	
Total Approx. Tax Revenue:	\$22,000,788	
Approx. Tax Levy for Tax Rate Calculation:	\$23,452,020	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.1207	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,530,752	\$24,530,752
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	\$10,230.00	
Number of Homestead/Farmstead Properties	3071	3071
Median Assessed Value of Homestead Properties		\$123,650

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,276,325
Amount of Tax Relief for Homestead Exclusions	<u>\$724,463</u>
Total Approx. Tax Revenue:	\$22,000,788
Approx. Tax Levy for Tax Rate Calculation:	\$23,452,020
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$724,463	Lowering RE Tax Rate	\$0	\$724,463
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$724,463

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112672803 Hanover Public SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/10/2022 10:20:15 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>
York	1,017,000,000	23.0600	23,452,020			93.61466%	
Totals:	1,017,000,000		23,452,020	- 724,463	= 22,727,557	X 93.61466%	= 21,276,325
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			38,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	38,000	38,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	64,000	64,000
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						102,000	102,000
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%	1,800,000	1,800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	425,000	425,000
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						2,225,000	2,225,000
Total Act 511, Current Taxes							2,327,000
Act 511 Tax Limit -->				955,467,695	X	12	11,465,612
				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	23.0600	23.0600	0.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,634,023
1200 Special Programs - Elementary / Secondary	6,293,010
1300 Vocational Education	1,152,377
1400 Other Instructional Programs - Elementary / Secondary	376,935
Total Instruction	\$23,456,345
2000 Support Services	
2100 Support Services - Students	1,096,763
2200 Support Services - Instructional Staff	1,545,355
2300 Support Services - Administration	2,832,731
2400 Support Services - Pupil Health	551,089
2500 Support Services - Business	346,569
2600 Operation and Maintenance of Plant Services	2,392,558
2700 Student Transportation Services	1,200,436
2800 Support Services - Central	241,703
2900 Other Support Services	10,000
Total Support Services	\$10,217,204
3000 Operation of Non-Instructional Services	
3200 Student Activities	425,502
3300 Community Services	32,363
Total Operation of Non-Instructional Services	\$457,865
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,553,286
5200 Interfund Transfers - Out	240,000
5300 Transfers Out to Component Units/Primary Governments	1,955,000
Total Other Expenditures and Financing Uses	\$4,748,286
Total Estimated Expenditures and Other Financing Uses	\$38,879,700

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,831,000
200 Personnel Services - Employee Benefits	5,432,523
300 Purchased Professional and Technical Services	52,500
400 Purchased Property Services	70,000
500 Other Purchased Services	753,000
600 Supplies	435,000
700 Property	50,000
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$15,634,023
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,507,776
200 Personnel Services - Employee Benefits	1,008,684
300 Purchased Professional and Technical Services	2,775,000
400 Purchased Property Services	1,000
500 Other Purchased Services	965,450
600 Supplies	28,350
700 Property	6,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	\$6,293,010
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	451,506
200 Personnel Services - Employee Benefits	298,696
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	7,500
500 Other Purchased Services	338,250
600 Supplies	49,000
700 Property	4,250
800 Other Objects	1,675
Total Vocational Education	\$1,152,377
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,165
200 Personnel Services - Employee Benefits	20,270
300 Purchased Professional and Technical Services	46,000
500 Other Purchased Services	180,500
600 Supplies	96,000
700 Property	1,000
Total Other Instructional Programs - Elementary / Secondary	\$376,935
Total Instruction	\$23,456,345
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	631,890
200 Personnel Services - Employee Benefits	427,898

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	25,000
500	Other Purchased Services	475
600	Supplies	11,250
800	Other Objects	250
Total Support Services - Students		\$1,096,763
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	598,625
200	Personnel Services - Employee Benefits	422,580
300	Purchased Professional and Technical Services	42,750
400	Purchased Property Services	100,000
500	Other Purchased Services	28,350
600	Supplies	104,600
700	Property	246,500
800	Other Objects	1,950
Total Support Services - Instructional Staff		\$1,545,355
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	1,490,975
200	Personnel Services - Employee Benefits	1,002,731
300	Purchased Professional and Technical Services	117,725
400	Purchased Property Services	53,500
500	Other Purchased Services	98,800
600	Supplies	35,250
700	Property	1,000
800	Other Objects	32,750
Total Support Services - Administration		\$2,832,731
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	258,250
200	Personnel Services - Employee Benefits	214,239
300	Purchased Professional and Technical Services	65,000
400	Purchased Property Services	1,500
500	Other Purchased Services	100
600	Supplies	7,000
700	Property	2,000
800	Other Objects	3,000
Total Support Services - Pupil Health		\$551,089
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	200,200
200	Personnel Services - Employee Benefits	141,994
300	Purchased Professional and Technical Services	1,000
500	Other Purchased Services	1,125
600	Supplies	750
800	Other Objects	1,500
Total Support Services - Business		\$346,569
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	775,500

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	504,658
300	Purchased Professional and Technical Services	135,350
400	Purchased Property Services	523,500
500	Other Purchased Services	85,050
600	Supplies	325,000
700	Property	42,500
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$2,392,558
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	78,800
200	Personnel Services - Employee Benefits	44,836
300	Purchased Professional and Technical Services	40,000
500	Other Purchased Services	980,600
600	Supplies	55,200
800	Other Objects	1,000
Total Student Transportation Services		\$1,200,436
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	144,700
200	Personnel Services - Employee Benefits	73,928
300	Purchased Professional and Technical Services	12,225
500	Other Purchased Services	3,550
600	Supplies	6,300
800	Other Objects	1,000
Total Support Services - Central		\$241,703
2900 <u>Other Support Services</u>		
500	Other Purchased Services	10,000
Total Other Support Services		\$10,000
Total Support Services		\$10,217,204
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	288,500
200	Personnel Services - Employee Benefits	132,002
500	Other Purchased Services	5,000
Total Student Activities		\$425,502
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	28,600
200	Personnel Services - Employee Benefits	2,188
300	Purchased Professional and Technical Services	500
500	Other Purchased Services	325
600	Supplies	750
Total Community Services		\$32,363
Total Operation of Non-Instructional Services		\$457,865
5000 Other Expenditures and Financing Uses		

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	333,286
900 Other Uses of Funds	2,220,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,553,286
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	240,000
Total Interfund Transfers - Out	\$240,000
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	1,955,000
Total Transfers Out to Component Units/Primary Governments	\$1,955,000
Total Other Expenditures and Financing Uses	\$4,748,286
TOTAL EXPENDITURES	\$38,879,700

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	4,900,000	2,950,000
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	2,545,000	4,300,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	525,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	555,000	555,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,600,000	\$8,380,000

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	\$8,600,000	\$8,380,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	13,365,000	11,145,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	475,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,750,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,340,000	\$16,395,000
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		

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<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	16,000	17,500
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)	47,500	50,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$63,500	\$67,500
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$18,403,500	\$16,462,500	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,220,000	2,175,000
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		
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	\$2,220,000	\$2,175,000
TOTAL INDEBTEDNESS	\$20,623,500	\$18,637,500

Account Description	Amounts
0810 Nonspendable Fund Balance	14,067
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,937,791
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,937,791
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,951,858