

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

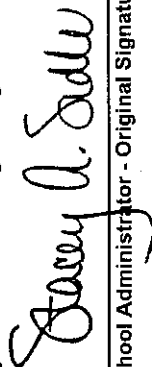
Date of Adoption of the General Fund Budget: 06/06/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Brian Geller

Contact Person

gellerb@nebocats.org

Email Address

Date

6-6-2022

Date

6-6-2022

Date

6-6-2022

(717)266-3667

Extn :10222

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northeastern York SD	COUNTY : York	AUN : 112674403
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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	\$80160590
Ending Unassigned Fund Balance	\$6262000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

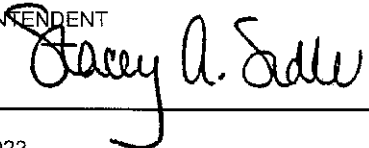
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-6-2022
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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 : Northeastern York SD	County : York	AUN Number : 112674403
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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 6-6-2022
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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.	Anticipated ending unassigned fund balance for unexpected future expenditures. Less than 8% of operating expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Set aside by school board approval for anticipated future increases in the employer contribution cost to PSERS.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For unexpected future expenditures. May transfer to capital reserve.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,000,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	50,279,371	
7000 Revenue from State Sources	26,288,219	
8000 Revenue from Federal Sources	3,593,000	
9000 Other Financing Sources	1,762,000	
Total Estimated Revenues And Other Financing Sources		<u>\$81,922,590</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$90,922,590</u>

LEA : 112674403 Northeastern York SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,035,011
6112 Interim Real Estate Taxes	550,000
6113 Public Utility Realty Taxes	41,762
6120 Current Per Capita Taxes, Section 679	68,000
6140 Current Act 511 Taxes - Flat Rate Assessments	188,000
6150 Current Act 511 Taxes - Proportional Assessments	4,093,747
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,200,000
6500 Earnings on Investments	147,000
6700 Revenues from LEA Activities	61,262
6800 Revenues from Intermediary Sources / Pass-Through Funds	703,562
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	62,269
6940 Tuition from Patrons	67,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	21,758
REVENUE FROM LOCAL SOURCES	\$50,279,371
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,890,000
7112 Basic Education Funding-Social Security	1,357,188
7160 Tuition for Orphans Subsidy	226,500
7271 Special Education funds for School-Aged Pupils	2,100,000
7311 Pupil Transportation Subsidy	1,355,780
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	879,411
7330 Health Services (Medical, Dental, Nurse, Act 25)	69,887
7340 State Property Tax Reduction Allocation	1,619,457
7505 Ready to Learn Block Grant	542,734
7820 State Share of Retirement Contributions	6,247,262
REVENUE FROM STATE SOURCES	\$26,288,219
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	585,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	20,000
8517 NCLB, Title IV - 21st Century Schools	45,000

LEA : 112674403 Northeastern York SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,838,000
REVENUE FROM FEDERAL SOURCES	\$3,593,000
OTHER FINANCING SOURCES	
9330 Capital Projects Fund Transfers	1,762,000
OTHER FINANCING SOURCES	\$1,762,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,922,590

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,035,011	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,619,457</u>	
Total Approx. Tax Revenue:	\$44,654,468	
Approx. Tax Levy for Tax Rate Calculation:	\$46,446,660	
	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,675,000,000	\$1,675,000,000
b. Real Estate Mills	26.6900	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,905,569,280	\$1,905,569,280
d. Assessed Value	\$1,726,000,000	\$1,726,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$44,705,750	\$44,705,750
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$44,705,750	\$44,705,750
(f Total * g)		
i. Base Mills Subject to Index	26.6900	
(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	96.00200%	96.00200%
k. Tax Levy Needed	\$46,446,660	\$46,446,660
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.9100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,446,660	\$46,446,660
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$44,827,203
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,035,011
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,035,011	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,619,457</u>	
Total Approx. Tax Revenue:	\$44,654,468	
Approx. Tax Levy for Tax Rate Calculation:	\$46,446,660	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.9177	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$48,185,950	\$48,185,950
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	\$9,688.00	
Number of Homestead/Farmstead Properties	6328	6328
Median Assessed Value of Homestead Properties		\$150,000

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,035,011
Amount of Tax Relief for Homestead Exclusions	<u>\$1,619,457</u>
Total Approx. Tax Revenue:	\$44,654,468
Approx. Tax Levy for Tax Rate Calculation:	\$46,446,660
	York
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,619,457	Lowering RE Tax Rate	\$0	\$1,619,457
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,619,457

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 112674403 Northeastern York SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/7/2022 3:08:34 PM				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	1,726,000,000	26.9100	46,446,660			96.00200%	
Totals:	1,726,000,000		46,446,660	- 1,619,457	= 44,827,203	X 96.00200%	= 43,035,011
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	68,000		
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	85,000	68,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	150,000	120,000
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						235,000	188,000
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%	3,500,000	3,393,747
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	700,000	700,000
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						4,200,000	4,093,747
Total Act 511, Current Taxes							4,281,747
Act 511 Tax Limit -->				1,905,569,280	X	12	22,866,831
				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	26.6900	26.9100	0.83%	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	32,883,133
1200 Special Programs - Elementary / Secondary	12,373,649
1300 Vocational Education	3,275,441
1400 Other Instructional Programs - Elementary / Secondary	316,911
Total Instruction	\$48,849,134
2000 Support Services	
2100 Support Services - Students	2,815,052
2200 Support Services - Instructional Staff	3,529,078
2300 Support Services - Administration	6,759,014
2400 Support Services - Pupil Health	1,255,055
2500 Support Services - Business	560,867
2600 Operation and Maintenance of Plant Services	4,726,780
2700 Student Transportation Services	3,050,069
2800 Support Services - Central	247,365
2900 Other Support Services	22,000
Total Support Services	\$22,965,280
3000 Operation of Non-Instructional Services	
3200 Student Activities	871,940
Total Operation of Non-Instructional Services	\$871,940
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,712,236
5200 Interfund Transfers - Out	1,762,000
Total Other Expenditures and Financing Uses	\$7,474,236
Total Estimated Expenditures and Other Financing Uses	\$80,160,590

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		17,787,802
200 Personnel Services - Employee Benefits		11,736,725
300 Purchased Professional and Technical Services		355,779
400 Purchased Property Services		9,815
500 Other Purchased Services		2,477,100
600 Supplies		449,140
700 Property		50,039
800 Other Objects		16,733
Total Regular Programs - Elementary / Secondary		\$32,883,133
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,947,360
200 Personnel Services - Employee Benefits		3,136,801
300 Purchased Professional and Technical Services		3,359,903
500 Other Purchased Services		1,903,100
600 Supplies		22,685
700 Property		3,000
800 Other Objects		800
Total Special Programs - Elementary / Secondary		\$12,373,649
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		965,286
200 Personnel Services - Employee Benefits		571,243
400 Purchased Property Services		238,563
500 Other Purchased Services		1,447,537
600 Supplies		45,863
700 Property		5,851
800 Other Objects		1,098
Total Vocational Education		\$3,275,441
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		136,496
200 Personnel Services - Employee Benefits		136,495
300 Purchased Professional and Technical Services		7,520
400 Purchased Property Services		100
500 Other Purchased Services		35,300
600 Supplies		1,000
Total Other Instructional Programs - Elementary / Secondary		\$316,911
Total Instruction		\$48,849,134
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,719,973
200 Personnel Services - Employee Benefits		1,048,715
300 Purchased Professional and Technical Services		16,000
500 Other Purchased Services		1,300

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<u>Description</u>	<u>Amount</u>
600 Supplies	22,809
800 Other Objects	6,255
Total Support Services - Students	\$2,815,052
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	661,510
200 Personnel Services - Employee Benefits	661,509
300 Purchased Professional and Technical Services	1,486,850
400 Purchased Property Services	20,000
500 Other Purchased Services	30,500
600 Supplies	208,184
700 Property	460,000
800 Other Objects	525
Total Support Services - Instructional Staff	\$3,529,078
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,547,561
200 Personnel Services - Employee Benefits	946,978
300 Purchased Professional and Technical Services	310,500
500 Other Purchased Services	23,700
600 Supplies	79,290
700 Property	1,000
800 Other Objects	2,849,985
Total Support Services - Administration	\$6,759,014
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	511,009
200 Personnel Services - Employee Benefits	470,104
300 Purchased Professional and Technical Services	250,800
600 Supplies	15,342
700 Property	7,000
800 Other Objects	800
Total Support Services - Pupil Health	\$1,255,055
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	250,202
200 Personnel Services - Employee Benefits	190,665
300 Purchased Professional and Technical Services	46,540
400 Purchased Property Services	3,600
500 Other Purchased Services	16,350
600 Supplies	43,500
800 Other Objects	10,010
Total Support Services - Business	\$560,867
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,374,690
200 Personnel Services - Employee Benefits	995,090
300 Purchased Professional and Technical Services	777,900
400 Purchased Property Services	1,041,900
500 Other Purchased Services	232,500

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<u>Description</u>	<u>Amount</u>
600 Supplies	275,200
700 Property	23,500
800 Other Objects	6,000
Total Operation and Maintenance of Plant Services	\$4,726,780
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,050,069
Total Student Transportation Services	\$3,050,069
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	153,914
200 Personnel Services - Employee Benefits	42,951
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	6,250
600 Supplies	41,250
Total Support Services - Central	\$247,365
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,000
Total Other Support Services	\$22,000
Total Support Services	\$22,965,280
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	476,604
200 Personnel Services - Employee Benefits	104,336
300 Purchased Professional and Technical Services	140,000
500 Other Purchased Services	81,250
600 Supplies	51,000
700 Property	10,000
800 Other Objects	8,750
Total Student Activities	\$871,940
Total Operation of Non-Instructional Services	\$871,940
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,893,236
900 Other Uses of Funds	3,819,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,712,236
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,762,000
Total Interfund Transfers - Out	\$1,762,000
Total Other Expenditures and Financing Uses	\$7,474,236
TOTAL EXPENDITURES	\$80,160,590

LEA : 112674403 Northeastern York SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	15,000,000	15,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	60,000	75,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	7,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,600,000	1,600,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,160,000	\$24,175,000

<u>Long-Term Investments</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		

LEA : 112674403 Northeastern York SD

<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	\$27,160,000	\$24,175,000

LEA : 112674403 Northeastern York SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	105,000,000	100,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	215,000	215,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,000,000	11,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$115,215,000	\$111,215,000
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		

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	\$115,215,000	\$111,215,000	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	6,300,000	6,600,000
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	\$6,300,000	\$6,600,000
TOTAL INDEBTEDNESS	\$121,515,000	\$117,815,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	6,262,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,762,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,762,000