

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/23/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Kathy Ciaciulli

Contact Person

kciaciulli@yssc.org

Email Address

5/24/22

Date

5/24/22

Date

5/25/22

Date

(717)885-1210

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : York Suburban SD	COUNTY : York	AUN : 112679403
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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	\$66866110
Ending Unassigned Fund Balance	\$3259522
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.87%

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 5/23/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

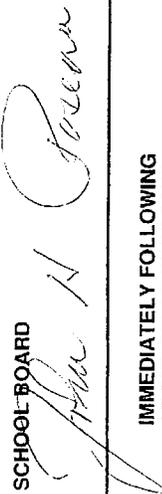
24 PS 6-687(a)(1)

(03/2006)

School District Name : York Suburban SD	County : York	AUN Number : 112679403
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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 6/1/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$200,000 in reserve in the event of unforeseen expenditures during the budget year.
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.	PSERS - \$1,425,929; Healthcare - \$1,733,305; Capital Projects - \$500,000; Future Debt Service - \$1,698,019; Technology - \$408,103; Special Education - \$200,000; Curriculum Development - \$384,062; Planned Deficit - \$1,492,765
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Unreserved Undesignated/unassigned - \$3,259,522

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

0840 Assigned Fund Balance

7,891,858

0850 Unassigned Fund Balance

4,902,612

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$12,794,470

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

51,084,415

7000 Revenue from State Sources

12,797,133

8000 Revenue from Federal Sources

1,291,797

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$65,173,345

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$77,967,815

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	44,148,621
6112 Interim Real Estate Taxes	116,145
6113 Public Utility Realty Taxes	44,756
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6150 Current Act 511 Taxes - Proportional Assessments	4,502,938
6400 Delinquencies on Taxes Levied / Assessed by the LEA	741,133
6500 Earnings on Investments	189,972
6700 Revenues from LEA Activities	107,027
6800 Revenues from Intermediary Sources / Pass-Through Funds	774,532
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	69,296
6980 Revenue from Community Services Activities	21,000
6990 Refunds and Other Miscellaneous Revenue	178,995

REVENUE FROM LOCAL SOURCES \$51,084,415

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,454,833
7112 Basic Education Funding-Social Security	1,039,324
7160 Tuition for Orphans Subsidy	140,613
7271 Special Education funds for School-Aged Pupils	1,377,833
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	66,605
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	308,513
7330 Health Services (Medical, Dental, Nurse, Act 25)	66,297
7340 State Property Tax Reduction Allocation	841,232
7505 Ready to Learn Block Grant	171,965
7820 State Share of Retirement Contributions	4,804,918

REVENUE FROM STATE SOURCES \$12,797,133

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	357,544
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,710
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	28,512
8517 NCLB, Title IV - 21st Century Schools	26,829

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	810,202
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REVENUE FROM FEDERAL SOURCES	\$1,291,797
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	65,173,345
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Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,148,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$841,232</u>	
Total Approx. Tax Revenue:	\$44,989,853	
Approx. Tax Levy for Tax Rate Calculation:	\$46,355,274	

	York	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$1,855,644,825	\$1,855,644,825
b. Real Estate Mills	24.0967	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,873,245,347	\$1,873,245,347
d. Assessed Value	\$1,849,734,620	\$1,849,734,620
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$44,714,917	\$44,714,917
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$44,714,917	\$44,714,917
(f Total * g)		
i. Base Mills Subject to Index	24.0967	
(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	97.00000%	97.00000%
k. Tax Levy Needed	\$46,355,274	\$46,355,274
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.0605	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$46,355,274	\$46,355,274
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,514,042
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$44,148,621
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$44,148,621	
Amount of Tax Relief for Homestead Exclusions	<u>\$841,232</u>	
Total Approx. Tax Revenue:	\$44,989,853	
Approx. Tax Levy for Tax Rate Calculation:	\$46,355,274	
	York	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.0605	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$46,355,274	\$46,355,274
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	\$6,367.00	
Number of Homestead/Farmstead Properties	5272	5272
Median Assessed Value of Homestead Properties		\$138,500

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$44,148,621
Amount of Tax Relief for Homestead Exclusions	<u>\$841,232</u>
Total Approx. Tax Revenue:	\$44,989,853
Approx. Tax Levy for Tax Rate Calculation:	\$46,355,274
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$841,232	Lowering RE Tax Rate	\$0	\$841,232
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$841,232

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	1,849,734,620	25.0605	46,355,274			97.00000%	
Totals:	1,849,734,620		46,355,274	841,232 =	45,514,042 X	97.00000% =	44,148,621

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,668,628	3,668,628
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	834,310	834,310
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 4,502,938 4,502,938

Total Act 511, Current Taxes 4,502,938

Act 511 Tax Limit -->	1,873,245,347 X	12	22,478,944
	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	24.0967	25.0605	4.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,729,631
1200 Special Programs - Elementary / Secondary	9,974,961
1300 Vocational Education	1,050,294
1400 Other Instructional Programs - Elementary / Secondary	175,085
1500 Nonpublic School Programs	8,600
Total Instruction	\$41,938,571
2000 Support Services	
2100 Support Services - Students	2,417,075
2200 Support Services - Instructional Staff	2,747,160
2300 Support Services - Administration	4,318,331
2400 Support Services - Pupil Health	735,855
2500 Support Services - Business	800,924
2600 Operation and Maintenance of Plant Services	3,993,411
2700 Student Transportation Services	2,404,241
2800 Support Services - Central	337,141
Total Support Services	\$17,754,138
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,073,575
3300 Community Services	39,437
Total Operation of Non-Instructional Services	\$1,113,012
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	5,860,389
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$6,060,389
Total Estimated Expenditures and Other Financing Uses	\$66,866,110

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,716,282
200 Personnel Services - Employee Benefits	10,416,623
300 Purchased Professional and Technical Services	488,925
400 Purchased Property Services	138,270
500 Other Purchased Services	1,966,512
600 Supplies	663,836
700 Property	308,454
800 Other Objects	30,729
Total Regular Programs - Elementary / Secondary	\$30,729,631
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,117,019
200 Personnel Services - Employee Benefits	2,306,886
300 Purchased Professional and Technical Services	2,735,642
400 Purchased Property Services	67,250
500 Other Purchased Services	1,708,714
600 Supplies	39,300
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$9,974,961
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,050,294
Total Vocational Education	\$1,050,294
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,180
200 Personnel Services - Employee Benefits	11,762
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,543
500 Other Purchased Services	104,000
600 Supplies	9,600
Total Other Instructional Programs - Elementary / Secondary	\$175,085
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,000
600 Supplies	4,600
Total Nonpublic School Programs	\$8,600
Total Instruction	\$41,938,571
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,441,527
200 Personnel Services - Employee Benefits	835,053
300 Purchased Professional and Technical Services	68,525
500 Other Purchased Services	6,400
600 Supplies	63,900
800 Other Objects	1,670

2022-2023 Final General Fund Budget

LEA : 112679403 York Suburban SD

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,417,075
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,149,363
200 Personnel Services - Employee Benefits	1,007,586
300 Purchased Professional and Technical Services	146,344
400 Purchased Property Services	35,099
500 Other Purchased Services	35,852
600 Supplies	371,696
800 Other Objects	1,220
Total Support Services - Instructional Staff	\$2,747,160
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,032,033
200 Personnel Services - Employee Benefits	1,430,830
300 Purchased Professional and Technical Services	661,113
400 Purchased Property Services	23,850
500 Other Purchased Services	81,536
600 Supplies	49,450
800 Other Objects	39,519
Total Support Services - Administration	\$4,318,331
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	285,470
200 Personnel Services - Employee Benefits	232,703
300 Purchased Professional and Technical Services	194,177
400 Purchased Property Services	650
600 Supplies	17,725
700 Property	4,500
800 Other Objects	630
Total Support Services - Pupil Health	\$735,855
2500 Support Services - Business	
100 Personnel Services - Salaries	411,737
200 Personnel Services - Employee Benefits	254,855
300 Purchased Professional and Technical Services	28,750
400 Purchased Property Services	7,500
500 Other Purchased Services	26,582
600 Supplies	50,000
800 Other Objects	21,500
Total Support Services - Business	\$800,924
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,423,431
200 Personnel Services - Employee Benefits	1,012,506
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	559,800
500 Other Purchased Services	132,474
600 Supplies	800,000
700 Property	60,200

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$3,993,411
2700 Student Transportation Services	
100 Personnel Services - Salaries	36,050
200 Personnel Services - Employee Benefits	25,279
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	2,232,912
600 Supplies	100,000
Total Student Transportation Services	\$2,404,241
2800 Support Services - Central	
100 Personnel Services - Salaries	138,868
200 Personnel Services - Employee Benefits	82,635
300 Purchased Professional and Technical Services	20,090
500 Other Purchased Services	34,498
600 Supplies	60,600
800 Other Objects	450
Total Support Services - Central	\$337,141
Total Support Services	\$17,754,138
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	534,004
200 Personnel Services - Employee Benefits	227,609
300 Purchased Professional and Technical Services	98,312
400 Purchased Property Services	9,400
500 Other Purchased Services	85,850
600 Supplies	97,475
700 Property	7,000
800 Other Objects	13,925
Total Student Activities	\$1,073,575
3300 Community Services	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,437
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	10,000
600 Supplies	4,000
Total Community Services	\$39,437
Total Operation of Non-Instructional Services	\$1,113,012
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,860,389
Total Interfund Transfers - Out	\$5,860,389
5900 Budgetary Reserve	
800 Other Objects	200,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$6,060,389
TOTAL EXPENDITURES	\$66,866,110

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	1,800,000	1,800,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	4,170,046	4,170,046
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,139,563	3,139,563
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$19,109,609	\$19,109,609
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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	4,886,907	4,886,907
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	\$4,886,907	\$4,886,907
TOTAL CASH AND INVESTMENTS	\$23,996,516	\$23,996,516

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	4,886,907	4,886,907
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 General Fund	\$4,886,907	\$4,886,907
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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		
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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		
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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		
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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

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

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 Permanent Fund

Total Long-Term Indebtedness

\$4,886,907

\$4,886,907

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$4,886,907	\$4,886,907
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,842,183
0850 Unassigned Fund Balance	3,259,522
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,101,705
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,301,705