

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jason Young

(717)579-1268

Extn :

**Contact Person**

\_\_\_\_\_  
**Telephone**

\_\_\_\_\_  
**Extension**

\_\_\_\_\_  
jyoung@northernYork.org

**Email Address**

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Northern York County SD	<b>County :</b> York	<b>AUN Number :</b> 115674603
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$603,789.00 Function 2200, Object 200: \$635,954.00	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance	285,042	
0820 Restricted Fund Balance	234,613	
0830 Committed Fund Balance	374,136	
0840 Assigned Fund Balance	346,115	
0850 Unassigned Fund Balance	5,029,647	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$5,749,898</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	40,286,664	
7000 Revenue from State Sources	17,766,133	
8000 Revenue from Federal Sources	1,060,473	
9000 Other Financing Sources	1,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$59,114,270</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$64,864,168</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	31,755,859
6112 Interim Real Estate Taxes	171,000
6113 Public Utility Realty Taxes	29,000
6114 Payments in Lieu of Current Taxes - State / Local	3,005
6120 Current Per Capita Taxes, Section 679	78,200
6140 Current Act 511 Taxes - Flat Rate Assessments	78,200
6150 Current Act 511 Taxes - Proportional Assessments	6,411,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	581,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	216,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	230,000
6990 Refunds and Other Miscellaneous Revenue	120,000

**REVENUE FROM LOCAL SOURCES \$40,286,664**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,964,000
7112 Basic Education Funding-Social Security	775,000
7160 Tuition for Orphans Subsidy	30,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	1,843,000
7311 Pupil Transportation Subsidy	1,500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7505 Ready to Learn Block Grant	384,133
7820 State Share of Retirement Contributions	3,600,000

**REVENUE FROM STATE SOURCES \$17,766,133**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,000
8517 NCLB, Title IV - 21st Century Schools	23,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	500,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8749 Other CARES Act Funding	129,973
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,060,473</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
<b>OTHER FINANCING SOURCES</b>	<b>\$1,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>59,114,270</b>

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,755,859</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,755,859</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,506,599</b>	

	York	Total
<hr/>		
<b>2021-22 Data</b>		
a. Assessed Value	\$1,673,457,341	\$1,673,457,341
b. Real Estate Mills	18.7339	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,601,271,152	\$1,601,271,152
d. Assessed Value	\$1,684,637,603	\$1,684,637,603
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$31,350,382	\$31,350,382
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$31,350,382	\$31,350,382
(f Total * g)		
i. Base Mills Subject to Index	18.7339	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.69050%	97.69050%
k. Tax Levy Needed	\$32,506,599	\$32,506,599
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>19.2959</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$32,506,599	\$32,506,599
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,506,599
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$31,755,859
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,755,859</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b>\$0</b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$31,755,859</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,506,599</b>	
	<b>York</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	19.5581	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$32,948,311	\$32,948,311
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$158,890

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$31,755,859</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$31,755,859</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$32,506,599</b>

<b>York</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

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	1,684,637,603	19.2959	32,506,599			97.69050%	
<b>Totals:</b>	<b>1,684,637,603</b>		<b>32,506,599</b>	<b>0 =</b>	<b>32,506,599 X</b>	<b>97.69050%</b>	<b>= 31,755,859</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		78,200
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	78,200
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 78,200 78,200**

	<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	0.750%	0.000%	5,800,000	5,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	11,600	11,600
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 6,411,600 6,411,600**

**Total Act 511, Current Taxes 6,489,800**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,601,271,152 X</b>	<b>12</b>	<b>19,215,254</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> York	18.7339	19.2959	3.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	24,158,566
1200 Special Programs - Elementary / Secondary	8,355,602
1300 Vocational Education	841,467
1400 Other Instructional Programs - Elementary / Secondary	200,473
<b>Total Instruction</b>	<b>\$33,556,108</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,615,580
2200 Support Services - Instructional Staff	1,457,052
2300 Support Services - Administration	3,764,790
2400 Support Services - Pupil Health	795,098
2500 Support Services - Business	683,441
2600 Operation and Maintenance of Plant Services	3,767,933
2700 Student Transportation Services	3,033,973
2800 Support Services - Central	1,598,522
2900 Other Support Services	31,000
<b>Total Support Services</b>	<b>\$17,747,389</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,684,250
3300 Community Services	1,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,685,250</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,735,500
5200 Interfund Transfers - Out	324,000
5900 Budgetary Reserve	750,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,809,500</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$58,798,247</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,131,087
200 Personnel Services - Employee Benefits	8,420,660
300 Purchased Professional and Technical Services	471,843
400 Purchased Property Services	103,785
500 Other Purchased Services	2,277,400
600 Supplies	702,021
700 Property	21,615
800 Other Objects	30,155
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$24,158,566</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,679,464
200 Personnel Services - Employee Benefits	1,704,668
300 Purchased Professional and Technical Services	3,381,325
400 Purchased Property Services	6,750
500 Other Purchased Services	481,400
600 Supplies	76,695
700 Property	22,000
800 Other Objects	3,300
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,355,602</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	164,662
200 Personnel Services - Employee Benefits	119,010
400 Purchased Property Services	1,600
500 Other Purchased Services	539,995
600 Supplies	10,500
700 Property	2,000
800 Other Objects	3,700
<b>Total Vocational Education</b>	<b>\$841,467</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	105,369
200 Personnel Services - Employee Benefits	79,404
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	600
600 Supplies	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$200,473</b>
<b>Total Instruction</b>	<b>\$33,556,108</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,400,583
200 Personnel Services - Employee Benefits	1,102,697
300 Purchased Professional and Technical Services	6,800
500 Other Purchased Services	8,200

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<u>Description</u>	<u>Amount</u>
600 Supplies	96,100
800 Other Objects	1,200
<b>Total Support Services - Students</b>	<b>\$2,615,580</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	603,789
200 Personnel Services - Employee Benefits	635,954
300 Purchased Professional and Technical Services	98,158
500 Other Purchased Services	78,950
600 Supplies	37,701
800 Other Objects	2,500
<b>Total Support Services - Instructional Staff</b>	<b>\$1,457,052</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,901,855
200 Personnel Services - Employee Benefits	1,279,861
300 Purchased Professional and Technical Services	294,600
400 Purchased Property Services	6,200
500 Other Purchased Services	197,750
600 Supplies	42,924
700 Property	9,500
800 Other Objects	32,100
<b>Total Support Services - Administration</b>	<b>\$3,764,790</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	414,674
200 Personnel Services - Employee Benefits	309,674
300 Purchased Professional and Technical Services	41,600
500 Other Purchased Services	600
600 Supplies	11,750
700 Property	14,000
800 Other Objects	2,800
<b>Total Support Services - Pupil Health</b>	<b>\$795,098</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	340,441
200 Personnel Services - Employee Benefits	270,250
300 Purchased Professional and Technical Services	12,200
400 Purchased Property Services	1,550
500 Other Purchased Services	13,400
600 Supplies	38,100
800 Other Objects	7,500
<b>Total Support Services - Business</b>	<b>\$683,441</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,104,216
200 Personnel Services - Employee Benefits	894,535
300 Purchased Professional and Technical Services	303,952
400 Purchased Property Services	517,850
500 Other Purchased Services	54,755

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<u>Description</u>	<u>Amount</u>
600 Supplies	835,200
700 Property	54,750
800 Other Objects	2,675
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,767,933</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	58,660
200 Personnel Services - Employee Benefits	47,013
500 Other Purchased Services	2,902,300
600 Supplies	7,000
700 Property	19,000
<b>Total Student Transportation Services</b>	<b>\$3,033,973</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	172,422
200 Personnel Services - Employee Benefits	144,808
300 Purchased Professional and Technical Services	731,687
400 Purchased Property Services	15,000
500 Other Purchased Services	400
600 Supplies	57,080
700 Property	476,625
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$1,598,522</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	31,000
<b>Total Other Support Services</b>	<b>\$31,000</b>
<b>Total Support Services</b>	<b>\$17,747,389</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	677,135
200 Personnel Services - Employee Benefits	283,625
300 Purchased Professional and Technical Services	179,300
400 Purchased Property Services	46,640
500 Other Purchased Services	131,550
600 Supplies	303,600
700 Property	14,400
800 Other Objects	48,000
<b>Total Student Activities</b>	<b>\$1,684,250</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	1,000
<b>Total Community Services</b>	<b>\$1,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,685,250</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,020,000

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,715,500
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,735,500</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	324,000
<b>Total Interfund Transfers - Out</b>	<b>\$324,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	750,000
<b>Total Budgetary Reserve</b>	<b>\$750,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,809,500</b>
<b>TOTAL EXPENDITURES</b>	<b>\$58,798,247</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	7,000,000	6,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	350,000	35,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	300,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	120,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	25,000	25,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,795,000</b>	<b>\$6,980,000</b>

**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**

**TOTAL CASH AND INVESTMENTS** **\$7,795,000** **\$6,980,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	28,650,000	23,300,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	280,000	200,000
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,770,000	7,770,000
0599 Other Noncurrent Liabilities	69,500,000	70,000,000
<b>Total General Fund</b>	<b>\$107,200,000</b>	<b>\$102,270,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - § 690, §1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**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

	30,000	30,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	125,000	125,000
0599 Other Noncurrent Liabilities	1,325,000	1,330,000
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,480,000</b>	<b>\$1,485,000</b>

**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		
<b>Total Child Care Operations Fund</b>		

**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		
<b>Total Other Enterprise Funds</b>		

**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		
<b>Total Internal Service Fund</b>		

**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		
<b>Total Private Purpose Trust Fund</b>		

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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$108,680,000</b>	<b>\$103,755,000</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	3,375,000	3,300,000
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	385,000	385,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,760,000</b>	<b>\$3,685,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$112,440,000</b>	<b>\$107,440,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	285,042
0820 Restricted Fund Balance	234,613
0830 Committed Fund Balance	1,525,000
0840 Assigned Fund Balance	400,000
0850 Unassigned Fund Balance	4,140,921
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,065,921</b>
<b>5900 Budgetary Reserve</b>	<b>750,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,335,576</b>