

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

Telephone

Extn :

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

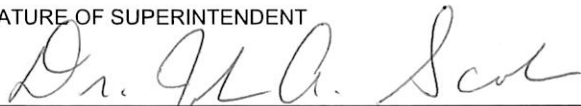
If yes, see information below, taken from the 2022-2023 General Fund Budget.

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>
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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
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ITEM AMOUNTS

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

810 Nonspendable Fund Balance	14,067
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	1,124,995
850 Unassigned Fund Balance	3,767,796

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year \$4,892,791

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	25,276,725
7000 Revenue from State Sources	10,830,475
3000 Revenue from Federal Sources	817,500
3000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$36,924,700

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$41,817,491

	Amount
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
	\$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
	\$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

ct 1 Index (current): 4.6%
 Calculation Method:

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

	Rate	Total
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

2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,944,700	\$22,944,700
2022-23 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
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		

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		
(k / d * 1000)	23.0600	
III.		
m. Tax Levy Generated by Mills	\$23,452,020	\$23,452,020
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$22,727,557	\$22,727,557
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$21,276,325	\$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 \$724,463
 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
s. Millage Rate within Index? (if l > p Then No)	Yes
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$10,230.00
Number of Homestead/Farmstead Properties	3071
Median Assessed Value of Homestead Properties	\$123,650

Rate

pprox. Tax Revenue from RE Taxes: \$21,276,325

Amount of Tax Relief for Homestead Exclusions: \$724,463

Total Approx. Tax Revenue: \$22,000,788

pprox. Tax Levy for Tax Rate Calculation: \$23,452,020

Total

York

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

CODE	County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Real Estate Taxes	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	ork		1,017,000,000	23.0600	23,452,020	23,452,020	724,463	22,727,557	93.61466%	21,276,325
totals:			1,017,000,000		23,452,020	23,452,020	724,463	22,727,557	93.61466%	21,276,325
6120		Current Per Capita Taxes, Section 679								<u>Estimated Revenue</u>
6140		Current Act 511 Taxes-- Flat Rate Assessments								38,000
6141		Current Act 511 Per Capita Taxes								<u>Estimated Revenue</u>
6142		Current Act 511 Occupation Taxes-- Flat Rate								38,000
6143		Current Act 511 Local Services Taxes								64,000
6144		Current Act 511 Trailer Taxes								0
6145		Current Act 511 Business Privilege Taxes-- Flat Rate								0
6146		Current Act 511 Mechanical Device Taxes-- Flat Rate								0
6149		Current Act 511 Taxes, Other Flat Rate Assessments								0
		Total Current Act 511 Taxes-- Flat Rate Assessments								102,000
6150		Current Act 511 Taxes-- Proportional Assessments								<u>Estimated Revenue</u>
6151		Current Act 511 Earned Income Taxes								1,800,000
6152		Current Act 511 Occupation Taxes								0
6153		Current Act 511 Real Estate Transfer Taxes								425,000
6154		Current Act 511 Amusement Taxes								0
6155		Current Act 511 Business Privilege Taxes								0
6156		Current Act 511 Mechanical Device Taxes-- Percentage								0
6157		Current Act 511 Mercantile Taxes								0
6159		Current Act 511 Taxes, Other Proportional Assessments								0
		Total Current Act 511 Taxes-- Proportional Assessments								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	Current Real Estate Taxes									
	York									
6120	Current Per Capita Taxes, Section 679	23.0600	23.0600	0.00%	Yes	4.6%				
	<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	\$10.00	\$10.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
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%				

Description	Amount
000 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
000 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
000 Operation of Non-Instructional Services	
3200 Student Activities	425,502
3300 Community Services	32,363
Total Operation of Non-Instructional Services	\$457,865
000 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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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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 Special Programs - Elementary / Secondary	
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 Vocational Education	
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 Other Instructional Programs - Elementary / Secondary	
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 Support Services - Students	
100 Personnel Services - Salaries	631,890
200 Personnel Services - Employee Benefits	427,898

Description	Amount
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 Support Services - Instructional Staff	
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 Support Services - Administration	
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 Support Services - Pupil Health	
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 Support Services - Business	
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 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	775,500

Description	Amount
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 Student Transportation Services	
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 Support Services - Central	
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 Other Support Services	
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 Student Activities	
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 Community Services	
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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Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
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 Interfund Transfers - Out	
900 Other Uses of Funds	240,000
Total Interfund Transfers - Out	\$240,000
5300 Transfers Out to Component Units/Primary Governments	
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

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Investments		
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	2,545,000	4,300,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund	550,000	525,000
Food Service / Cafeteria Operations Fund		
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		
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		

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$8,600,000

\$8,380,000

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Long-Term Indebtedness		
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		

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

- 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 Services / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

16,000

17,500

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
	47,500	50,000
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

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

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

06/30/2022 Estimate 06/30/2023 Projection

Long-Term Indebtedness

- 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

Total Permanent Fund	\$18,403,500	\$16,462,500
Total Long-Term Indebtedness		

	06/30/2022 Estimate	06/30/2023 Projection
Short-Term Payables		
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 Non-spendable Fund Balance	14,067
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,937,791
0850 Unassigned Fund Balance	
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