

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

Michele Zimmerman

Contact Person

miczim@hasdhawks.org

Email Address

Date

6/20/22

Date

6/20/22

Date

6/20/22

(610)562-2241

Extn :1746

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hamburg Area SD	COUNTY : Berks	AUN : 114063503
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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	\$49333615
Ending Unassigned Fund Balance	\$2080125
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.21%

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 6/20/22
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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 : Hamburg Area SD	County : Berks	AUN Number : 114063503
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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
	5/9/22

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.	Reserved for emergencies.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved for HRA payments.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserved for future building improvement projects.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,350	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	70,000	
0840 Assigned Fund Balance	12,598,239	
0850 Unassigned Fund Balance	2,080,125	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,748,364</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	29,990,777	
7000 Revenue from State Sources	15,798,844	
8000 Revenue from Federal Sources	1,615,343	
9000 Other Financing Sources	3,500	
Total Estimated Revenues And Other Financing Sources		<u>\$47,408,464</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$62,156,828</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,633,241
6112 Interim Real Estate Taxes	2,702
6113 Public Utility Realty Taxes	25,500
6114 Payments in Lieu of Current Taxes - State / Local	11,770
6150 Current Act 511 Taxes - Proportional Assessments	2,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	800,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	76,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,964
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$29,990,777
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,230,997
7112 Basic Education Funding-Social Security	742,225
7160 Tuition for Orphans Subsidy	90,000
7271 Special Education funds for School-Aged Pupils	1,581,528
7311 Pupil Transportation Subsidy	880,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	360,850
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,044,057
7505 Ready to Learn Block Grant	338,158
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	50,000
7820 State Share of Retirement Contributions	3,421,029
REVENUE FROM STATE SOURCES	\$15,798,844
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	432,957
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,068
8517 NCLB, Title IV - 21st Century Schools	32,540
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	300,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	550,000
8751 ARP ESSER Learning Loss	150,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	83,778
REVENUE FROM FEDERAL SOURCES	\$1,615,343
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	3,500
OTHER FINANCING SOURCES	\$3,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,408,464

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,633,241	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,194</u>	
Total Approx. Tax Revenue:	\$26,677,435	
Approx. Tax Levy for Tax Rate Calculation:	\$28,906,412	
	Berks	Total

2021-22 Data		
a. Assessed Value	\$1,026,861,800	\$1,026,861,800
b. Real Estate Mills	26.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,357,868,141	\$1,357,868,141
d. Assessed Value	\$1,072,196,300	\$1,072,196,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$27,684,194	\$27,684,194
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$27,684,194	\$27,684,194
(f Total * g)		
i. Base Mills Subject to Index	26.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$28,906,412	\$28,906,412
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,906,412	\$28,906,412
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,862,218
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,633,241
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$25,633,241	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,194</u>	
Total Approx. Tax Revenue:	\$26,677,435	
Approx. Tax Levy for Tax Rate Calculation:	\$28,906,412	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.1192	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,149,302	\$30,149,302
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	\$9,090.00	
Number of Homestead/Farmstead Properties	4275	4275
Median Assessed Value of Homestead Properties		\$94,100

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$25,633,241
Amount of Tax Relief for Homestead Exclusions	<u>\$1,044,194</u>
Total Approx. Tax Revenue:	\$26,677,435
Approx. Tax Levy for Tax Rate Calculation:	\$28,906,412
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,044,057	Lowering RE Tax Rate	\$0	\$1,044,057
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$137			\$137
Amount of Tax Relief from State/Local Sources				\$1,044,194

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>	<u>Exclusions</u>			<u>Percent Collected</u>	<u>Generated By Mills</u>
Berks	1,072,196,300	26.9600	28,906,412					92.00000%	
Totals:									
	1,072,196,300		28,906,412	-	1,044,194	=	27,862,218	X	92.00000% = 25,633,241
				<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>		<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0			0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0			0
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						0			0
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%	2,400,000			2,400,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0			0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000			500,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0			0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0			0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0			0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0			0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0			0
Total Current Act 511 Taxes – Proportional Assessments						2,900,000			2,900,000
Total Act 511, Current Taxes									2,900,000
Act 511 Tax Limit -->					1,357,868,141	X	12		16,294,418
					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>									
	Berks	26.9600	26.9600	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,738,635
1200 Special Programs - Elementary / Secondary	9,069,087
1300 Vocational Education	938,082
1400 Other Instructional Programs - Elementary / Secondary	43,100
1700 Higher Education Programs for Secondary Students	23,000
Total Instruction	\$29,811,904
2000 Support Services	
2100 Support Services - Students	1,651,189
2200 Support Services - Instructional Staff	967,939
2300 Support Services - Administration	2,196,672
2400 Support Services - Pupil Health	383,696
2500 Support Services - Business	741,009
2600 Operation and Maintenance of Plant Services	4,182,919
2700 Student Transportation Services	2,303,822
2800 Support Services - Central	1,573,209
2900 Other Support Services	31,351
Total Support Services	\$14,031,806
3000 Operation of Non-Instructional Services	
3200 Student Activities	812,599
3400 Scholarships and Awards	40,000
Total Operation of Non-Instructional Services	\$852,599
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,637,306
Total Other Expenditures and Financing Uses	\$4,637,306
Total Estimated Expenditures and Other Financing Uses	\$49,333,615

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,496,396
200 Personnel Services - Employee Benefits	6,933,914
300 Purchased Professional and Technical Services	283,400
400 Purchased Property Services	25,150
500 Other Purchased Services	930,950
600 Supplies	872,825
700 Property	170,000
800 Other Objects	26,000
Total Regular Programs - Elementary / Secondary	\$19,738,635
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,509,314
200 Personnel Services - Employee Benefits	2,185,923
300 Purchased Professional and Technical Services	566,750
400 Purchased Property Services	1,000
500 Other Purchased Services	2,717,600
600 Supplies	39,050
700 Property	49,000
800 Other Objects	450
Total Special Programs - Elementary / Secondary	\$9,069,087
1300 <u>Vocational Education</u>	
500 Other Purchased Services	938,082
Total Vocational Education	\$938,082
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	35,100
Total Other Instructional Programs - Elementary / Secondary	\$43,100
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	23,000
Total Higher Education Programs for Secondary Students	\$23,000
Total Instruction	\$29,811,904
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	935,177
200 Personnel Services - Employee Benefits	640,982
300 Purchased Professional and Technical Services	57,000
500 Other Purchased Services	3,380
600 Supplies	9,650
800 Other Objects	5,000
Total Support Services - Students	\$1,651,189
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	420,764

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	282,727
300 Purchased Professional and Technical Services	27,250
400 Purchased Property Services	500
500 Other Purchased Services	2,575
600 Supplies	152,623
700 Property	79,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$967,939
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,226,539
200 Personnel Services - Employee Benefits	644,490
300 Purchased Professional and Technical Services	82,500
400 Purchased Property Services	22,000
500 Other Purchased Services	34,639
600 Supplies	157,954
800 Other Objects	28,550
Total Support Services - Administration	\$2,196,672
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	216,641
200 Personnel Services - Employee Benefits	153,880
300 Purchased Professional and Technical Services	2,700
400 Purchased Property Services	500
500 Other Purchased Services	275
600 Supplies	9,300
800 Other Objects	400
Total Support Services - Pupil Health	\$383,696
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	372,518
200 Personnel Services - Employee Benefits	296,808
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	3,500
500 Other Purchased Services	12,130
600 Supplies	46,563
800 Other Objects	5,490
Total Support Services - Business	\$741,009
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,361,347
200 Personnel Services - Employee Benefits	1,020,606
300 Purchased Professional and Technical Services	48,700
400 Purchased Property Services	570,400
500 Other Purchased Services	161,366
600 Supplies	924,300
700 Property	85,000
800 Other Objects	11,200
Total Operation and Maintenance of Plant Services	\$4,182,919

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	85,490
200 Personnel Services - Employee Benefits	35,852
400 Purchased Property Services	17,000
500 Other Purchased Services	1,970,980
600 Supplies	194,000
800 Other Objects	500
Total Student Transportation Services	\$2,303,822
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	309,795
200 Personnel Services - Employee Benefits	220,650
300 Purchased Professional and Technical Services	16,220
400 Purchased Property Services	492,159
500 Other Purchased Services	211,488
600 Supplies	218,635
700 Property	103,512
800 Other Objects	750
Total Support Services - Central	\$1,573,209
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,351
Total Other Support Services	\$31,351
Total Support Services	\$14,031,806
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	470,607
200 Personnel Services - Employee Benefits	130,635
300 Purchased Professional and Technical Services	62,500
400 Purchased Property Services	12,750
500 Other Purchased Services	28,500
600 Supplies	73,807
700 Property	7,500
800 Other Objects	26,300
Total Student Activities	\$812,599
3400 <u>Scholarships and Awards</u>	
300 Purchased Professional and Technical Services	35,000
800 Other Objects	5,000
Total Scholarships and Awards	\$40,000
Total Operation of Non-Instructional Services	\$852,599
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,152,306
900 Other Uses of Funds	2,485,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$4,637,306
Total Other Expenditures and Financing Uses	\$4,637,306
TOTAL EXPENDITURES	\$49,333,615

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	16,000,000	16,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,800,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund	437,200	437,400
Food Service / Cafeteria Operations Fund	300,000	250,000
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		
Total Cash and Short-Term Investments	\$18,537,200	\$17,687,400

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		

LEA : 114063503 Hamburg Area 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	\$18,537,200	\$17,687,400

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	41,475,000	38,845,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	960,000	945,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,250,000	5,250,000
0599 Other Noncurrent Liabilities	61,000,000	62,000,000
Total General Fund	\$108,685,000	\$107,040,000
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		

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		

<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		

<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	\$108,685,000	\$107,040,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,470,000	2,630,000
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	\$2,470,000	\$2,630,000
TOTAL INDEBTEDNESS	\$111,155,000	\$109,670,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,350
0820 Restricted Fund Balance	
0830 Committed Fund Balance	70,000
0840 Assigned Fund Balance	10,673,088
0850 Unassigned Fund Balance	2,080,125
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,823,213
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,825,563