

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022



 President of the Board - Original Signature Required

6/8/2022

 Date



 Secretary of the Board - Original Signature Required

6/8/2022

 Date



 Chief School Administrator - Original Signature Required

6/8/2022

 Date

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2022-2023 Final General Fund Budget

LEA : 108071504 Claysburg-Kimmel SD

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$146,571.00 Function 2200, Object 200: \$147,803.00</p>	<p>Tuition reimbursement is now reported in the function. We budgeted \$60,000 for tuition reimbursement for our employees.</p>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$114,658.00 Function 2400, Object 200: \$121,423.00</p>	<p>We have 1 Certified School Nurse and 2 Assistant Nurses; all qualify for full benefits. These budgeted expenditures are accurate.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>\$100,000 budgeted in Budgetary Reserves for unanticipated expenditures. We do not anticipate the need to spend this amount.</p>
8080	<p>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.</p>	<p>Ending unassigned fund balance is \$202,964, within the allowable limits of unassigned fund balance.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Assigned Fund Balance is \$2,775,000 and is for future PSERS retirement expenditures, future health insurance increases, and a planned building project.</p>

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,575,000
0850 Unassigned Fund Balance	1,198,422
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,773,422</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,537,582
7000 Revenue from State Sources	9,737,742
8000 Revenue from Federal Sources	1,531,126
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,806,450</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,579,872</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,688,149
6113 Public Utility Realty Taxes	3,106
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,100
6150 Current Act 511 Taxes - Proportional Assessments	411,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	180,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	173,773
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	2,500
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$3,537,582
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,565,832
7112 Basic Education Funding-Social Security	207,283
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	699,094
7311 Pupil Transportation Subsidy	445,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	181,236
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,459
7340 State Property Tax Reduction Allocation	429,625
7360 Safe Schools	46,000
7505 Ready to Learn Block Grant	173,060
7820 State Share of Retirement Contributions	965,153
REVENUE FROM STATE SOURCES	\$9,737,742
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	351,285
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,754
8517 NCLB, Title IV - 21st Century Schools	23,671
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	952,684

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	160,732
REVENUE FROM FEDERAL SOURCES	\$1,531,126
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,806,450

Act 1 Index (current): 4.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$2,691,000

\$429,625

\$3,120,625

\$3,120,625

Bedford

Blair

Total

2021-22 Data

a. Assessed Value

\$81,651,950

\$255,773,503

\$337,425,453

b. Real Estate Mills

10.2900

8.3300

I. 2022-23 Data

c. 2020 STEB Market Value

\$75,134,017

\$194,662,593

\$269,796,610

d. Assessed Value

\$81,933,510

\$256,182,103

\$338,115,613

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$840,199

\$2,130,593

\$2,970,792

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

27.84839%

72.15161%

100.00000%

II.

h. Rebalanced 2021-22 Tax Levy

\$827,318

\$2,143,474

\$2,970,792

(f Total * g)

i. Base Mills Subject to Index

10.2900

8.3803

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

100.00000%

100.00000%

k. Tax Levy Needed

\$869,044

\$2,251,581

\$3,120,625

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

10.6000

8.7800

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$868,495

\$2,249,279

\$3,117,774

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,688,149

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,688,149

(n * Est. Pct. Collection)

Act 1 Index (current): 4.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$2,691,000

\$429,625

\$3,120,625

\$3,120,625

Bedford

Blair

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	10.7839	8.7825	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$883,563	\$2,249,919	\$3,133,482
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$29,000.00	\$35,000.00	
Number of Homestead/Farmstead Properties	520	891	1411
Median Assessed Value of Homestead Properties			\$100,000

Act 1 Index (current): 4.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,691,000

Amount of Tax Relief for Homestead Exclusions

\$429,625

Total Approx. Tax Revenue:

\$3,120,625

Approx. Tax Levy for Tax Rate Calculation:

\$3,120,625

Bedford

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$429,625

Lowering RE Tax Rate

\$0

\$429,625

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$429,625

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>
Bedford	81,933,510	10.6000	868,495			100.00000%	
Blair	256,182,103	8.7800	2,249,279			100.00000%	
Totals:	338,115,613		3,117,774	429,625	2,688,149	100.00000%	2,688,149

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			12,900
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	\$10.00	\$0.00	19,100	19,100
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,000	18,000
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			37,100	37,100
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	1.000%	0.000%	361,399	361,399
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	50,000	50,000
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			411,399	411,399
Total Act 511, Current Taxes				448,499

Act 511 Tax Limit --> 269,796,610 X 12 Mills 3,237,559 (511 Limit)
Market Value

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>									
	Bedford	10.2900	10.6000	3.02%	Yes	4.8%				
	Blair	8.3803	8.7800	4.77%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,621,120
1200 Special Programs - Elementary / Secondary	2,120,250
1300 Vocational Education	445,516
1400 Other Instructional Programs - Elementary / Secondary	4,800
Total Instruction	\$8,191,686
2000 Support Services	
2100 Support Services - Students	542,800
2200 Support Services - Instructional Staff	330,045
2300 Support Services - Administration	1,161,329
2400 Support Services - Pupil Health	294,754
2500 Support Services - Business	255,034
2600 Operation and Maintenance of Plant Services	1,496,220
2700 Student Transportation Services	700,000
2800 Support Services - Central	712,584
2900 Other Support Services	2,500
Total Support Services	\$5,495,266
3000 Operation of Non-Instructional Services	
3200 Student Activities	320,200
3300 Community Services	58,900
Total Operation of Non-Instructional Services	\$379,100
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,146,969
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,246,969
Total Estimated Expenditures and Other Financing Uses	\$15,313,021

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,978,606
200 Personnel Services - Employee Benefits	2,195,817
400 Purchased Property Services	120,350
500 Other Purchased Services	161,170
600 Supplies	148,707
700 Property	16,470
Total Regular Programs - Elementary / Secondary	\$5,621,120
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	798,821
200 Personnel Services - Employee Benefits	576,084
300 Purchased Professional and Technical Services	365,000
400 Purchased Property Services	70,500
500 Other Purchased Services	301,345
600 Supplies	8,500
Total Special Programs - Elementary / Secondary	\$2,120,250
1300 Vocational Education	
100 Personnel Services - Salaries	74,898
200 Personnel Services - Employee Benefits	41,574
500 Other Purchased Services	328,044
600 Supplies	1,000
Total Vocational Education	\$445,516
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,582
200 Personnel Services - Employee Benefits	1,218
Total Other Instructional Programs - Elementary / Secondary	\$4,800
Total Instruction	\$8,191,686
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	295,270
200 Personnel Services - Employee Benefits	238,545
500 Other Purchased Services	1,400
600 Supplies	7,585
Total Support Services - Students	\$542,800
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	146,571
200 Personnel Services - Employee Benefits	147,803
300 Purchased Professional and Technical Services	23,671
500 Other Purchased Services	2,000
600 Supplies	10,000
Total Support Services - Instructional Staff	\$330,045
2300 Support Services - Administration	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	489,729
200 Personnel Services - Employee Benefits	414,141
300 Purchased Professional and Technical Services	169,184
500 Other Purchased Services	49,475
600 Supplies	38,800
Total Support Services - Administration	\$1,161,329
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	114,658
200 Personnel Services - Employee Benefits	121,423
300 Purchased Professional and Technical Services	51,773
500 Other Purchased Services	900
600 Supplies	6,000
Total Support Services - Pupil Health	\$294,754
2500 Support Services - Business	
100 Personnel Services - Salaries	142,857
200 Personnel Services - Employee Benefits	110,377
500 Other Purchased Services	1,800
Total Support Services - Business	\$255,034
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	377,410
200 Personnel Services - Employee Benefits	336,683
400 Purchased Property Services	296,490
500 Other Purchased Services	89,683
600 Supplies	395,954
Total Operation and Maintenance of Plant Services	\$1,496,220
2700 Student Transportation Services	
500 Other Purchased Services	700,000
Total Student Transportation Services	\$700,000
2800 Support Services - Central	
100 Personnel Services - Salaries	172,619
200 Personnel Services - Employee Benefits	132,206
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	241,160
500 Other Purchased Services	5,000
600 Supplies	156,599
Total Support Services - Central	\$712,584
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$5,495,266
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	102,418

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	36,882
300 Purchased Professional and Technical Services	79,023
500 Other Purchased Services	42,100
600 Supplies	59,777
Total Student Activities	\$320,200
3300 Community Services	
300 Purchased Professional and Technical Services	55,000
800 Other Objects	3,900
Total Community Services	\$58,900
Total Operation of Non-Instructional Services	\$379,100
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,146,969
Total Interfund Transfers - Out	\$1,146,969
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,246,969
TOTAL EXPENDITURES	\$15,313,021

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,500,000	1,500,000
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	500	500
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	\$1,500,500	\$1,500,500

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<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	\$1,500,500	\$1,500,500

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

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

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	11,860,000	11,020,000
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	\$11,860,000	\$11,020,000
TOTAL INDEBTEDNESS	\$11,860,000	\$11,020,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,775,000
0850 Unassigned Fund Balance	491,851
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,266,851
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,366,851