

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

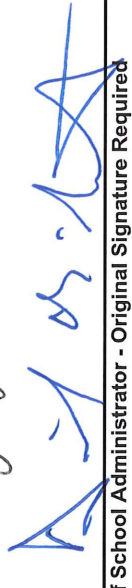
Date of Adoption of the General Fund Budget: 06/16/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Andrea Stewart

Contact Person

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Telephone

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Extension

andrea.stewart@acvsd.org

Email Address

6-16-2022

Date

6-16-2022

Date

6-16-2022

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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	\$16338475
Ending Unassigned Fund Balance	\$1233248
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.54%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes ☒
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 06-16-2022
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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 : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 <i>Kelly Tewilliger</i>	DATE <i>May 16, 2022</i>
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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>
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.	This portion of the fund balance, which is appropriable for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school districts budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	200,000	
0820 Restricted Fund Balance	50,795	
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,927,354	
0850 Unassigned Fund Balance	1,566,438	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,493,792</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,488,175	
7000 Revenue from State Sources	10,135,050	
8000 Revenue from Federal Sources	1,151,854	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$15,775,079</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,268,871</u>

LEA : 106160303 Allegheny-Clarion Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,215,107
6113 Public Utility Realty Taxes	4,080
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	14,070
6140 Current Act 511 Taxes - Flat Rate Assessments	14,070
6150 Current Act 511 Taxes - Proportional Assessments	575,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	393,000
6500 Earnings on Investments	27,150
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,700
6920 Contributions and Donations from Private Sources	100
6960 Services Provided Other Local Governmental Units / LEAs	11,000
6990 Refunds and Other Miscellaneous Revenue	3,800
REVENUE FROM LOCAL SOURCES	\$4,488,175
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,315,617
7112 Basic Education Funding-Social Security	245,951
7160 Tuition for Orphans Subsidy	32,000
7271 Special Education funds for School-Aged Pupils	774,720
7311 Pupil Transportation Subsidy	894,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,325
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,550
7340 State Property Tax Reduction Allocation	352,712
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	129,686
7820 State Share of Retirement Contributions	1,210,500
REVENUE FROM STATE SOURCES	\$10,135,050
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	187,882
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	27,303
8517 NCLB, Title IV - 21st Century Schools	14,236
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	890,433
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
REVENUE FROM FEDERAL SOURCES	\$1,151,854
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,775,079

Act 1 Index (current): 4.6%					
Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)			
Number of Decimals For Tax Rate Calculation:	2				
Approx. Tax Revenue from RE Taxes:	\$3,216,550				
Amount of Tax Relief for Homestead Exclusions	<u>\$353,189</u>				
Total Approx. Tax Revenue:	\$3,569,739				
Approx. Tax Levy for Tax Rate Calculation:	\$3,927,133				
	Armstrong	Butler	Clarion	Venango	Total
2021-22 Data					
a. Assessed Value	\$9,778,840	\$7,370,634	\$19,201,950	\$132,393,350	\$168,744,774
b. Real Estate Mills	33.3100	70.1100	56.5800	13.9600	
I. 2022-23 Data					
c. 2020 STEB Market Value	\$24,556,783	\$45,832,402	\$78,604,599	\$156,915,124	\$305,908,908
d. Assessed Value	\$9,973,655	\$7,454,799	\$19,376,383	\$131,575,290	\$168,380,127
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0
2021-22 Calculations					
f. 2021-22 Tax Levy	\$325,733	\$516,755	\$1,086,446	\$1,848,211	\$3,777,145
(a * b)					
2022-23 Calculations					
g. Percent of Total Market Value	8.02748%	14.98237%	25.69543%	51.29472%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$303,210	\$565,906	\$970,554	\$1,937,476	\$3,777,146
(f Total * g)					
i. Base Mills Subject to Index	33.3100	76.7784	56.5800	14.6342	
(h / a * 1000) if no reassessment					
(h / (d-e) * 1000) if reassessment					
Calculation of Tax Rates and Levies Generated					
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed	\$315,250	\$588,378	\$1,009,094	\$2,014,412	\$3,927,134
(Approx. Tax Levy * g)					
I. 2022-23 Real Estate Tax Rate	31.6000	78.9200	52.0700	15.3000	
(k / d * 1000)					
m. Tax Levy Generated by Mills	\$315,167	\$588,333	\$1,008,928	\$2,013,102	\$3,925,530
(l / 1000 * d)					
n. Tax Levy minus Tax Relief for Homestead Exclusions					\$3,572,341
(m - Amount of Tax Relief for Homestead Exclusions)					
o. Net Tax Revenue Generated By Mills					\$3,215,107
(n * Est. Pct. Collection)					

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$3,216,550

\$353,189

\$3,569,739

\$3,927,133

Armstrong

Armstrong

Butler

Clarion

Venango

Total

34.8422

80.3102

59.1826

15.3073

p. Maximum Mills Based On Index

$$(i * (1 + \text{Index}))$$

q. Mills In Excess of Index

(if $l > p$), $(l - p)$)

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

s. Millage Rate within Index?

(If $l > p$ Then No)

t. Tax Levy In Excess of Index

(if $(m > r)$, $(m - r)$)

u.Tax Revenue In Excess of Index

(t * Est. Pct. Collection)

\$7,451.00

\$2,980.00

\$4,522.00

\$15,389.00

Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

180

157

568

595

1500

Median Assessed Value of Homestead Properties

\$65,928

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$3,216,550

\$353,189

\$3,569,739

\$3,927,133

Armstrong

Armstrong

Butler

Clarion

Venango

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,712	Lowering RE Tax Rate	\$0	\$352,712
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$477			\$477
Amount of Tax Relief from State/Local Sources				\$353,189

CODE								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Armstrong	9,973,655	31.6000	315,167				90.00000%	
Butler	7,454,799	78.9200	588,333				90.00000%	
Clarion	19,376,383	52.0700	1,008,928				90.00000%	
Venango	131,575,290	15.3000	2,013,102				90.00000%	
Totals:	168,380,127		3,925,530	-	353,189	=	3,572,341	X
							90.00000%	=
								3,215,107
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,070			
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			\$5.00	\$0.00	14,070	14,070	
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						14,070	14,070	
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%	500,000	500,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	75,000	75,000	
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						575,000	575,000	
Total Act 511, Current Taxes							589,070	
Act 511 Tax Limit -->					305,908,908	X	12	3,670,907
					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>									
	Armstrong	33.3100	31.6000	-5.12%	Yes	4.6%				
	Butler	76.7784	78.9200	2.79%	Yes	4.6%				
	Clarion	56.5800	52.0700	-7.96%	Yes	4.6%				
	Venango	14.6342	15.3000	4.55%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,917,354
1200 Special Programs - Elementary / Secondary	2,394,434
1300 Vocational Education	735,913
1400 Other Instructional Programs - Elementary / Secondary	6,316
Total Instruction	\$10,054,017
2000 Support Services	
2100 Support Services - Students	579,910
2200 Support Services - Instructional Staff	606,522
2300 Support Services - Administration	869,641
2400 Support Services - Pupil Health	244,124
2500 Support Services - Business	220,910
2600 Operation and Maintenance of Plant Services	1,609,435
2700 Student Transportation Services	1,175,591
2800 Support Services - Central	15,289
2900 Other Support Services	11,723
Total Support Services	\$5,333,145
3000 Operation of Non-Instructional Services	
3200 Student Activities	413,478
3300 Community Services	2,500
Total Operation of Non-Instructional Services	\$415,978
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	535,335
Total Other Expenditures and Financing Uses	\$535,335
Total Estimated Expenditures and Other Financing Uses	\$16,338,475

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,236,388
200 Personnel Services - Employee Benefits	2,442,463
300 Purchased Professional and Technical Services	40,650
400 Purchased Property Services	53,300
500 Other Purchased Services	848,323
600 Supplies	269,456
700 Property	26,774
Total Regular Programs - Elementary / Secondary	\$6,917,354
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	778,324
200 Personnel Services - Employee Benefits	753,332
300 Purchased Professional and Technical Services	712,844
500 Other Purchased Services	122,535
600 Supplies	24,299
800 Other Objects	3,100
Total Special Programs - Elementary / Secondary	\$2,394,434
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	199,241
200 Personnel Services - Employee Benefits	168,434
400 Purchased Property Services	250
500 Other Purchased Services	357,418
600 Supplies	10,570
Total Vocational Education	\$735,913
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,716
500 Other Purchased Services	600
Total Other Instructional Programs - Elementary / Secondary	\$6,316
Total Instruction	\$10,054,017
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	311,964
200 Personnel Services - Employee Benefits	241,741
300 Purchased Professional and Technical Services	13,900
500 Other Purchased Services	4,200
600 Supplies	7,735
800 Other Objects	370
Total Support Services - Students	\$579,910
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	256,090
200 Personnel Services - Employee Benefits	240,220
300 Purchased Professional and Technical Services	34,772

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	2,745
500	Other Purchased Services	4,650
600	Supplies	68,045
Total Support Services - Instructional Staff		\$606,522
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	439,469
200	Personnel Services - Employee Benefits	330,122
300	Purchased Professional and Technical Services	58,900
400	Purchased Property Services	1,350
500	Other Purchased Services	9,750
600	Supplies	18,350
800	Other Objects	11,700
Total Support Services - Administration		\$869,641
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	129,242
200	Personnel Services - Employee Benefits	107,527
300	Purchased Professional and Technical Services	2,225
400	Purchased Property Services	75
500	Other Purchased Services	375
600	Supplies	4,530
800	Other Objects	150
Total Support Services - Pupil Health		\$244,124
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	94,740
200	Personnel Services - Employee Benefits	76,055
300	Purchased Professional and Technical Services	30,280
400	Purchased Property Services	1,000
500	Other Purchased Services	13,335
600	Supplies	5,500
Total Support Services - Business		\$220,910
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	616,071
200	Personnel Services - Employee Benefits	533,444
400	Purchased Property Services	83,000
500	Other Purchased Services	67,620
600	Supplies	243,300
700	Property	66,000
Total Operation and Maintenance of Plant Services		\$1,609,435
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	27,953
200	Personnel Services - Employee Benefits	20,341
500	Other Purchased Services	1,124,297
600	Supplies	3,000
Total Student Transportation Services		\$1,175,591

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,489
500 Other Purchased Services	1,800
Total Support Services - Central	\$15,289
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,723
Total Other Support Services	\$11,723
Total Support Services	\$5,333,145
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	139,837
200 Personnel Services - Employee Benefits	65,194
300 Purchased Professional and Technical Services	35,310
400 Purchased Property Services	3,810
500 Other Purchased Services	51,498
600 Supplies	65,505
700 Property	30,274
800 Other Objects	22,050
Total Student Activities	\$413,478
3300 <u>Community Services</u>	
600 Supplies	2,500
Total Community Services	\$2,500
Total Operation of Non-Instructional Services	\$415,978
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	535,335
Total Interfund Transfers - Out	\$535,335
Total Other Expenditures and Financing Uses	\$535,335
TOTAL EXPENDITURES	\$16,338,475

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,200,000	1,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	3,000	2,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,017	1,018
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	4,000	4,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	47,000	37,000
Pension Trust Fund		
Activity Fund	68,000	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,323,017	\$1,309,518
<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	932,462	960,462
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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$932,462	\$960,462
TOTAL CASH AND INVESTMENTS	\$3,255,479	\$2,269,980

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	2,836,125	2,425,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	189,000	185,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,200,000	3,300,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,225,125	\$5,910,000
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		

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<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		

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<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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		\$6,225,125	\$5,910,000

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<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$6,225,125	\$5,910,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	50,795
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,697,148
0850 Unassigned Fund Balance	1,233,248
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,930,396
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,181,191