

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/21/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Bethany R Peracchino

Contact Person

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Telephone

Extn : 306

Extension

5-25-22

Date

5-25-22

Date

5-25-22

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blacklick Valley SD	COUNTY : Cambria	AUN : 108110603
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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 ☐

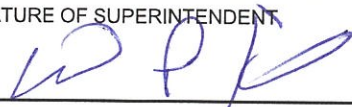
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$14887840
Ending Unassigned Fund Balance	\$1210531
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.13%

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 5-25-22
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DUE DATE: AUGUST 15, 2022

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Blacklick Valley SD	County : Cambria	AUN Number : 108110603
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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 4-21-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is a reserve account for additional expenses that could be needed over the upcoming year. Some examples are building maintenance issues that could arise and additional technology needed.
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.	Fund Balance will be utilized for future years PSERS payments and expenses resulting from the pandemic after the Federal money has been utilized.

<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		
0850 Unassigned Fund Balance	2,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,153,945	
7000 Revenue from State Sources	8,477,851	
8000 Revenue from Federal Sources	2,966,575	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$13,598,371</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,098,371</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,261,075
6113 Public Utility Realty Taxes	1,763
6114 Payments in Lieu of Current Taxes - State / Local	6,393
6120 Current Per Capita Taxes, Section 679	9,658
6140 Current Act 511 Taxes - Flat Rate Assessments	21,157
6150 Current Act 511 Taxes - Proportional Assessments	429,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,800
6500 Earnings on Investments	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	178,100
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	999
REVENUE FROM LOCAL SOURCES	\$2,153,945
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,400,000
7271 Special Education funds for School-Aged Pupils	580,000
7311 Pupil Transportation Subsidy	690,662
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,790
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	320,044
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,082
7340 State Property Tax Reduction Allocation	213,048
7505 Ready to Learn Block Grant	141,827
7810 State Share of Social Security and Medicare Taxes	173,660
7820 State Share of Retirement Contributions	925,738
REVENUE FROM STATE SOURCES	\$8,477,851
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	430,240
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,172
8517 NCLB, Title IV - 21St Century Schools	32,675
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	824,823
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,623,665
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	\$2,966,575
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,598,371

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,261,075	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,048</u>	
Total Approx. Tax Revenue:	\$1,474,123	
Approx. Tax Levy for Tax Rate Calculation:	\$1,687,990	
	Cambria	Total

2021-22 Data		
a. Assessed Value	\$31,776,450	\$31,776,450
b. Real Estate Mills	50.5800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$146,842,236	\$146,842,236
d. Assessed Value	\$31,723,180	\$31,723,180
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$1,607,253	\$1,607,253
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,607,253	\$1,607,253
(f Total * g)		
i. Base Mills Subject to Index	50.5800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.50000%	85.50000%
k. Tax Levy Needed	\$1,687,990	\$1,687,990
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	53.2100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,687,990	\$1,687,990
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,474,942
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,261,075
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,261,075	
Amount of Tax Relief for Homestead Exclusions	<u>\$213,048</u>	
Total Approx. Tax Revenue:	\$1,474,123	
Approx. Tax Levy for Tax Rate Calculation:	\$1,687,990	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.2101	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,687,994	\$1,687,994
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	\$2,931.00	
Number of Homestead/Farmstead Properties	1369	1369
Median Assessed Value of Homestead Properties		\$10,190

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,261,075
Amount of Tax Relief for Homestead Exclusions	<u>\$213,048</u>
Total Approx. Tax Revenue:	\$1,474,123
Approx. Tax Levy for Tax Rate Calculation:	\$1,687,990
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$213,048	Lowering RE Tax Rate	\$0	\$213,048
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$213,048

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>						
Cambria	31,723,180	53.2100	1,687,990				85.50000%		
Totals:	31,723,180		1,687,990	-	213,048	=	1,474,942	X	85.50000% = 1,261,075
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					9,658
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		13,800		9,658
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		14,200		11,499
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							28,000		21,157
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%		445,600		410,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		20,900		19,000
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							466,500		429,000
Total Act 511, Current Taxes									450,157
Act 511 Tax Limit -->					146,842,236	X	12		1,762,107
					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>									
	Cambria	50.5800	53.2100	5.20%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,871,483
1200 Special Programs - Elementary / Secondary	2,242,255
1300 Vocational Education	474,500
1400 Other Instructional Programs - Elementary / Secondary	219,359
1500 Nonpublic School Programs	15,000
Total Instruction	\$8,822,597
2000 Support Services	
2100 Support Services - Students	507,373
2200 Support Services - Instructional Staff	228,144
2300 Support Services - Administration	921,467
2400 Support Services - Pupil Health	99,274
2500 Support Services - Business	248,830
2600 Operation and Maintenance of Plant Services	1,110,632
2700 Student Transportation Services	745,000
2800 Support Services - Central	182,000
2900 Other Support Services	2,500
Total Support Services	\$4,045,220
3000 Operation of Non-Instructional Services	
3200 Student Activities	542,023
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$551,023
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	754,000
5200 Interfund Transfers - Out	515,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,469,000
Total Estimated Expenditures and Other Financing Uses	\$14,887,840

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,449,278
200 Personnel Services - Employee Benefits	1,826,523
300 Purchased Professional and Technical Services	280,000
400 Purchased Property Services	2,700
500 Other Purchased Services	448,000
600 Supplies	795,632
700 Property	64,050
800 Other Objects	5,300
Total Regular Programs - Elementary / Secondary	\$5,871,483
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	601,203
200 Personnel Services - Employee Benefits	492,453
300 Purchased Professional and Technical Services	513,999
500 Other Purchased Services	621,300
600 Supplies	13,300
Total Special Programs - Elementary / Secondary	\$2,242,255
1300 <u>Vocational Education</u>	
500 Other Purchased Services	474,500
Total Vocational Education	\$474,500
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	138,800
200 Personnel Services - Employee Benefits	59,559
300 Purchased Professional and Technical Services	20,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$219,359
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
Total Nonpublic School Programs	\$15,000
Total Instruction	\$8,822,597
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	247,129
200 Personnel Services - Employee Benefits	164,334
300 Purchased Professional and Technical Services	78,625
400 Purchased Property Services	500
500 Other Purchased Services	1,650
600 Supplies	12,450
800 Other Objects	2,685
Total Support Services - Students	\$507,373
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	122,496

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	71,198
300	Purchased Professional and Technical Services	6,000
500	Other Purchased Services	21,000
600	Supplies	7,450
Total Support Services - Instructional Staff		\$228,144
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	445,606
200	Personnel Services - Employee Benefits	339,011
300	Purchased Professional and Technical Services	41,000
400	Purchased Property Services	600
500	Other Purchased Services	56,750
600	Supplies	32,500
800	Other Objects	6,000
Total Support Services - Administration		\$921,467
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	42,900
200	Personnel Services - Employee Benefits	27,374
300	Purchased Professional and Technical Services	20,800
400	Purchased Property Services	2,200
500	Other Purchased Services	500
600	Supplies	4,500
700	Property	1,000
Total Support Services - Pupil Health		\$99,274
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	111,660
200	Personnel Services - Employee Benefits	80,770
300	Purchased Professional and Technical Services	40,500
400	Purchased Property Services	750
500	Other Purchased Services	7,800
600	Supplies	2,350
800	Other Objects	5,000
Total Support Services - Business		\$248,830
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	309,628
200	Personnel Services - Employee Benefits	270,304
300	Purchased Professional and Technical Services	1,000
400	Purchased Property Services	317,500
500	Other Purchased Services	79,000
600	Supplies	108,000
700	Property	25,000
800	Other Objects	200
Total Operation and Maintenance of Plant Services		\$1,110,632
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	650,000
600	Supplies	95,000

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$745,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	12,600
500 Other Purchased Services	400
600 Supplies	87,000
700 Property	30,000
Total Support Services - Central	\$182,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$4,045,220
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	165,855
200 Personnel Services - Employee Benefits	71,168
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	17,000
500 Other Purchased Services	195,000
600 Supplies	85,000
700 Property	7,000
Total Student Activities	\$542,023
3300 <u>Community Services</u>	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$551,023
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	754,000
Total Debt Service / Other Expenditures and Financing Uses	\$754,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	515,000
Total Interfund Transfers - Out	\$515,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,469,000
TOTAL EXPENDITURES	\$14,887,840

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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	2,500,000	1,204,165
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
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	\$2,727,000	\$1,406,165

<u>Long-Term Investments</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		

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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		
TOTAL CASH AND INVESTMENTS	\$2,727,000	\$1,406,165

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

<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		

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

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		

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,185,000	11,443,500
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	\$12,185,000	\$11,443,500
TOTAL INDEBTEDNESS	\$12,185,000	\$11,443,500

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,210,531
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,210,531
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,410,531