

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6.28.2022

Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6.28.2022

Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6.28.2022

Date

Laurie Piccirillo

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Extn :

Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brockway Area SD	COUNTY : Jefferson	AUN : 106330703
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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	\$18197742
Ending Unassigned Fund Balance	\$892025
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.90%

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 6.28.2022
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DUE DATE: AUGUST 15, 2022

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

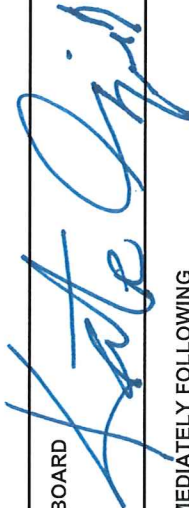
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Brockway Area SD	<b>County :</b> Jefferson	<b>AUN Number :</b> 106330703
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>  <b>5-23-22</b>
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00 . Provide a justification.	This amount represents the portion of retiree health insurance premiums the district has committed to paying. No associated salaries.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$41,861.00 Function 2700, Object 200: \$48,041.00	District pays large portion of medical benefits.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00	This amount represents the portion of retiree health insurance premiums the district has committed to paying. No associated salaries.
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.	Used for future expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future OPEB obligations and amount needed to balance future budget.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	9,535,000	
0850 Unassigned Fund Balance	187,579	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$9,722,579</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	4,422,667	
7000 Revenue from State Sources	11,576,134	
8000 Revenue from Federal Sources	1,368,387	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$17,367,188</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$27,089,767</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,856,217
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	26,250
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,500
6150 Current Act 511 Taxes - Proportional Assessments	963,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	254,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,422,667</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,480,926
7112 Basic Education Funding-Social Security	350,855
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	47,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	765,000
7311 Pupil Transportation Subsidy	573,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	443,387
7505 Ready to Learn Block Grant	193,887
7820 State Share of Retirement Contributions	1,634,079
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,576,134</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,000
8517 NCLB, Title IV - 21St Century Schools	18,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	378,480
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,693

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8751 ARP ESSER Learning Loss	38,601
8752 ARP ESSER Summer Programs	7,720
8753 ARP ESSER Afterschool Programs	7,893
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,368,387</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>17,367,188</b>

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,857,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$443,387</u>		
Total Approx. Tax Revenue:	\$3,300,387		
Approx. Tax Levy for Tax Rate Calculation:	\$3,482,749		

	Elk	Jefferson	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$11,671,729	\$144,970,900	\$156,642,629
b. Real Estate Mills	28.8300	21.4800	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$34,258,737	\$315,658,479	\$349,917,216
d. Assessed Value	\$11,690,679	\$146,229,780	\$157,920,459
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$336,496	\$3,113,975	\$3,450,471
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	9.79053%	90.20947%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$337,819	\$3,112,652	\$3,450,471
(f Total * g)			
i. Base Mills Subject to Index	28.9433	21.4800	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$340,980	\$3,141,769	\$3,482,749
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>29.1600</b>	<b>21.4800</b>	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$340,900	\$3,141,016	\$3,481,916
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,038,529
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,856,217
(n * Est. Pct. Collection)			



Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
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Approx. Tax Revenue from RE Taxes:	\$2,857,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$443,387</u>		
Total Approx. Tax Revenue:	\$3,300,387		
Approx. Tax Levy for Tax Rate Calculation:	\$3,482,749		

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.3615	22.5325	
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)	\$354,947	\$3,294,923	\$3,649,870
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	\$7,150.00	\$9,705.00	
Number of Homestead/Farmstead Properties	238	1885	2123
Median Assessed Value of Homestead Properties			\$43,180

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,857,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$443,387</u>		
Total Approx. Tax Revenue:	\$3,300,387		
Approx. Tax Levy for Tax Rate Calculation:	\$3,482,749		
	Elk	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,387	Lowering RE Tax Rate	\$0	\$443,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$443,387

2022-2023 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 106330703      Brockway Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 7/8/2022 11:11:50 AM				Page - 1 of 1				
CODE								
6111 <u>Current Real Estate Taxes</u>								
<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>	
Elk	11,690,679	29.1600	340,900			94.00000%		
Jefferson	146,229,780	21.4800	3,141,016			94.00000%		
Totals:	157,920,459		3,481,916	-	443,387    =	3,038,529    X	94.00000%    =	2,856,217
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	17,500			
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	17,500	17,500	
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	12,000	12,000	
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						29,500	29,500	
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%	700,000	700,000	
6152	Current Act 511 Occupation Taxes			1000.0000	0.000	203,000	203,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	60,000	60,000	
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						963,000	963,000	
Total Act 511, Current Taxes							992,500	
Act 511 Tax Limit    -->				349,917,216    X	12	4,199,007		
				Market Value	Mills	(511 Limit)		

LEA : 106330703    Brockway Area SD

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>									
	Elk	28.9433	29.1600	0.75%	Yes	4.9%				
	Jefferson	21.4800	21.4800	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	1000.0000	1000.0000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 106330703     Brockway Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,820,135
1200 Special Programs - Elementary / Secondary	2,018,915
1300 Vocational Education	1,039,564
1400 Other Instructional Programs - Elementary / Secondary	26,605
1500 Nonpublic School Programs	3,500
<b>Total Instruction</b>	<b>\$10,908,719</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	547,593
2200 Support Services - Instructional Staff	613,247
2300 Support Services - Administration	1,244,330
2400 Support Services - Pupil Health	158,332
2500 Support Services - Business	576,683
2600 Operation and Maintenance of Plant Services	1,661,767
2700 Student Transportation Services	943,902
2800 Support Services - Central	235,000
2900 Other Support Services	13,000
<b>Total Support Services</b>	<b>\$5,993,854</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	560,369
3300 Community Services	33,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$593,369</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	575,800
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$575,800</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	126,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$126,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$18,197,742</b>

LEA : 106330703     Brockway Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,268,597
200 Personnel Services - Employee Benefits	3,161,222
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	12,500
500 Other Purchased Services	159,300
600 Supplies	156,100
700 Property	50,000
800 Other Objects	11,416
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,820,135</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	746,601
200 Personnel Services - Employee Benefits	659,662
300 Purchased Professional and Technical Services	169,750
500 Other Purchased Services	429,650
600 Supplies	12,252
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,018,915</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	120,846
200 Personnel Services - Employee Benefits	92,766
400 Purchased Property Services	400
500 Other Purchased Services	803,552
600 Supplies	22,000
<b>Total Vocational Education</b>	<b>\$1,039,564</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,455
300 Purchased Professional and Technical Services	900
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$26,605</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,500
<b>Total Nonpublic School Programs</b>	<b>\$3,500</b>
<b>Total Instruction</b>	<b>\$10,908,719</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	269,715
200 Personnel Services - Employee Benefits	195,433
300 Purchased Professional and Technical Services	79,950
500 Other Purchased Services	900

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	595
<b>Total Support Services - Students</b>	<b>\$547,593</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	290,763
200 Personnel Services - Employee Benefits	253,834
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,250
500 Other Purchased Services	6,800
600 Supplies	24,100
<b>Total Support Services - Instructional Staff</b>	<b>\$613,247</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	659,853
200 Personnel Services - Employee Benefits	476,731
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	24,000
500 Other Purchased Services	14,100
600 Supplies	9,796
800 Other Objects	3,350
<b>Total Support Services - Administration</b>	<b>\$1,244,330</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	84,953
200 Personnel Services - Employee Benefits	64,059
300 Purchased Professional and Technical Services	3,220
400 Purchased Property Services	250
500 Other Purchased Services	500
600 Supplies	5,000
800 Other Objects	350
<b>Total Support Services - Pupil Health</b>	<b>\$158,332</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	284,037
200 Personnel Services - Employee Benefits	222,846
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	17,000
500 Other Purchased Services	15,200
600 Supplies	15,000
800 Other Objects	14,500
<b>Total Support Services - Business</b>	<b>\$576,683</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	654,065
200 Personnel Services - Employee Benefits	520,002
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	208,700
500 Other Purchased Services	86,000
600 Supplies	132,000

LEA : 106330703     Brockway Area SD

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Description	Amount
700 Property	50,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,661,767
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,861
200 Personnel Services - Employee Benefits	48,041
500 Other Purchased Services	854,000
Total Student Transportation Services	\$943,902
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	235,000
Total Support Services - Central	\$235,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$5,993,854
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	214,861
200 Personnel Services - Employee Benefits	127,938
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	9,200
500 Other Purchased Services	77,600
600 Supplies	60,750
800 Other Objects	31,020
Total Student Activities	\$560,369
3300 <u>Community Services</u>	
800 Other Objects	33,000
Total Community Services	\$33,000
Total Operation of Non-Instructional Services	\$593,369
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	575,800
Total Facilities Acquisition, Construction and Improvement Services	\$575,800
Total Facilities Acquisition, Construction and Improvement Services	\$575,800
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	126,000
Total Debt Service / Other Expenditures and Financing Uses	\$126,000
Total Other Expenditures and Financing Uses	\$126,000
TOTAL EXPENDITURES	\$18,197,742



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,000,000	8,500,000
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		
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,000,000</b>	<b>\$8,500,000</b>

**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		

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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	\$9,000,000	\$8,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	520,000	520,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,989,000	9,989,000
0599 Other Noncurrent Liabilities	688,000	658,000
<b>Total General Fund</b>	<b>\$11,197,000</b>	<b>\$11,167,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable	818,000	728,000
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		
<b>Total Other Capital Projects Fund</b>	<b>\$818,000</b>	<b>\$728,000</b>
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$12,015,000</b>	<b>\$11,895,000</b>	

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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	\$12,015,000	\$11,895,000



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	892,025
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,892,025
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,892,025