

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

06/20/2022  
Date



Secretary of the Board - Original Signature Required

06/20/2022  
Date



Chief School Administrator - Original Signature Required

06/20/2022  
Date

Jamie O'Donnell

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> Burgettstown Area SD	<b>COUNTY :</b> Washington	<b>AUN :</b> 101631203
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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	\$24281962
Ending Unassigned Fund Balance	\$1526086
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.28%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

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

<b>SIGNATURE OF SUPERINTENDENT</b> 	<b>DATE</b> 06/20/2022
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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> Burgettstown Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631203
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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> 5/9/22
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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>
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.	The district estimates an ending unassigned fund balance to end fiscal year 2022-2023.

<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	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	3,192,668
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,212,668</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,246,094
7000 Revenue from State Sources	11,768,872
8000 Revenue from Federal Sources	1,580,414
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$22,595,380</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$25,808,048</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	7,211,944
6113 Public Utility Realty Taxes	9,000
6114 Payments in Lieu of Current Taxes - State / Local	3,900
6120 Current Per Capita Taxes, Section 679	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	9,000
6150 Current Act 511 Taxes - Proportional Assessments	1,150,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	8,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	270,000
6920 Contributions and Donations from Private Sources	66,750
6990 Refunds and Other Miscellaneous Revenue	208,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,246,094</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,656,249
7271 Special Education funds for School-Aged Pupils	983,149
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	357,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	672,886
7501 PA Accountability Grants	239,888
7810 State Share of Social Security and Medicare Taxes	425,000
7820 State Share of Retirement Contributions	1,912,700
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,768,872</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	219,569
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,203
8517 NCLB, Title IV - 21st Century Schools	16,637
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	244,240
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,011,933
8751 ARP ESSER Learning Loss	35,704
8752 ARP ESSER Summer Programs	8,064
8753 ARP ESSER Afterschool Programs	8,064
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,580,414</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,595,380</b>

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$7,211,944
Amount of Tax Relief for Homestead Exclusions	<u>\$672,886</u>
Total Approx. Tax Revenue:	\$7,884,830
Approx. Tax Levy for Tax Rate Calculation:	\$8,686,157

Washington

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$646,668,722	\$646,668,722
b. Real Estate Mills	12.7529	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$544,319,399	\$544,319,399
d. Assessed Value	\$651,185,022	\$651,185,022
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$8,246,902	\$8,246,902
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,246,902	\$8,246,902
(f Total * g)		
i. Base Mills Subject to Index	12.7529	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$8,686,157	\$8,686,157
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>13.3390</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,686,157	\$8,686,157
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,013,271
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,211,944
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,211,944</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$672,886</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$7,884,830</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,686,157</b>	
	<b>Washington</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	13.3140	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0250	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,669,877	\$8,669,877
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$16,280	\$16,280
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$14,652	\$14,652

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$20,186.00	
Number of Homestead/Farmstead Properties	2499	2499
Median Assessed Value of Homestead Properties		\$120,100

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Act 1 Index (current): 4.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$7,211,944</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$672,886</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$7,884,830</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$8,686,157</b>
	<b>Washington</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$672,886	Lowering RE Tax Rate	\$0		\$672,886
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$672,886</b>

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>
Washington	651,185,022	13.3390	8,686,157			90.00000%	
<b>Totals:</b>	<b>651,185,022</b>		<b>8,686,157</b>	<b>672,886</b>	<b>8,013,271</b>	<b>90.00000%</b>	<b>7,211,944</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	9,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 9,000 9,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,000,000	1,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	150,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 2,300,000 1,150,000**

**Total Act 511, Current Taxes 1,159,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>544,319,399</b>	<b>12</b>	<b>6,531,833</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Washington	12.7529	13.3390	4.60%	No	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,964,605
1200 Special Programs - Elementary / Secondary	2,560,028
1300 Vocational Education	328,841
1400 Other Instructional Programs - Elementary / Secondary	6,997
<b>Total Instruction</b>	<b>\$14,860,471</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	399,489
2200 Support Services - Instructional Staff	458,466
2300 Support Services - Administration	1,670,145
2400 Support Services - Pupil Health	180,715
2500 Support Services - Business	388,817
2600 Operation and Maintenance of Plant Services	1,795,105
2700 Student Transportation Services	1,323,727
2900 Other Support Services	12,640
<b>Total Support Services</b>	<b>\$6,229,104</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	433,745
3300 Community Services	4,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,245</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,754,142
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,754,142</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$24,281,962</b>

## 2022-2023 Final General Fund Budget

LEA : 101631203 Burgettstown Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,258,515
200 Personnel Services - Employee Benefits	4,010,677
300 Purchased Professional and Technical Services	132,267
500 Other Purchased Services	1,003,000
600 Supplies	1,560,146
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,964,605</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,076,827
200 Personnel Services - Employee Benefits	747,151
300 Purchased Professional and Technical Services	460,800
500 Other Purchased Services	250,250
600 Supplies	25,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,560,028</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	328,841
<b>Total Vocational Education</b>	<b>\$328,841</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,500
200 Personnel Services - Employee Benefits	497
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,997</b>
<b>Total Instruction</b>	<b>\$14,860,471</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	257,904
200 Personnel Services - Employee Benefits	141,085
600 Supplies	500
<b>Total Support Services - Students</b>	<b>\$399,489</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	253,470
200 Personnel Services - Employee Benefits	175,996
300 Purchased Professional and Technical Services	25,000
600 Supplies	4,000
<b>Total Support Services - Instructional Staff</b>	<b>\$458,466</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	983,781
200 Personnel Services - Employee Benefits	549,810
300 Purchased Professional and Technical Services	4,800
500 Other Purchased Services	105,675
600 Supplies	2,500
700 Property	10,000
800 Other Objects	13,579

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Administration</b>	<b>\$1,670,145</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	101,202
200 Personnel Services - Employee Benefits	65,913
300 Purchased Professional and Technical Services	10,000
600 Supplies	3,600
<b>Total Support Services - Pupil Health</b>	<b>\$180,715</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	199,433
200 Personnel Services - Employee Benefits	125,584
300 Purchased Professional and Technical Services	53,500
500 Other Purchased Services	500
600 Supplies	8,800
800 Other Objects	1,000
<b>Total Support Services - Business</b>	<b>\$388,817</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	591,845
200 Personnel Services - Employee Benefits	444,980
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	488,000
500 Other Purchased Services	81,780
600 Supplies	185,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,795,105</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	389,895
200 Personnel Services - Employee Benefits	245,732
400 Purchased Property Services	20,100
500 Other Purchased Services	407,700
600 Supplies	174,000
700 Property	86,300
<b>Total Student Transportation Services</b>	<b>\$1,323,727</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	12,640
<b>Total Other Support Services</b>	<b>\$12,640</b>
<b>Total Support Services</b>	<b>\$6,229,104</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	191,383
200 Personnel Services - Employee Benefits	82,123
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	36,150
500 Other Purchased Services	15,250
600 Supplies	58,869
700 Property	4,970

<u>Description</u>	<u>Amount</u>
<b>Total Student Activities</b>	<b>\$433,745</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	3,500
800 Other Objects	1,000
<b>Total Community Services</b>	<b>\$4,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$438,245</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,500
900 Other Uses of Funds	2,751,642
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,754,142</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,754,142</b>
<b>TOTAL EXPENDITURES</b>	<b>\$24,281,962</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	750,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	64,000	64,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	164,000	125,000
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>\$978,000</b>	<b>\$689,000</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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$978,000</b>	<b>\$689,000</b>
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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	52,649,349	49,897,712
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 Short-Term Payables</b>	<b>\$52,649,349</b>	<b>\$49,897,712</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$52,649,349</b>	<b>\$49,897,712</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	19,090
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,526,086
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,526,086</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,545,176</b>
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