

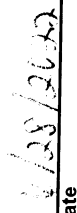
FINAL GENERAL FUND BUDGET


Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Marissa Boozel

(814)542-8631

Extn :193

Contact Person

Telephone

Extension

mboozel@muasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mount Union Area SD	COUNTY : Huntingdon	AUN : 111316003
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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.

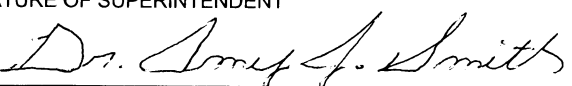
Total Budgeted Expenditures	\$26424335
Ending Unassigned Fund Balance	\$3708534
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	14.03%

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 06-28-22
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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)

School District Name : Mount Union Area SD	County : Huntingdon	AUN Number : 111316003
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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 6/28/2022
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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>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$108,990.00 Function 2200, Object 200: \$165,760.00</p>	<p>The 2271 function, 241 object includes tuition reimbursement for certified staff. In our current contract, certified staff (once eligible) are entitled to up to \$4,000 per year for tuition reimbursement. Approximate budgeted amount: \$90,000</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Anticipated ending fund balance as of 6/30/2023. \$107,679 of unassigned fund balance is anticipated to be used in order to have a balanced budget.</p>

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,316,213
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,816,213</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,287,190
7000 Revenue from State Sources	16,687,166
8000 Revenue from Federal Sources	4,342,300
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$26,316,656</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,132,869</u>

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,715,178
6113 Public Utility Realty Taxes	5,215
6114 Payments in Lieu of Current Taxes - State / Local	45,722
6120 Current Per Capita Taxes, Section 679	19,200
6140 Current Act 511 Taxes - Flat Rate Assessments	19,200
6150 Current Act 511 Taxes - Proportional Assessments	805,075
6400 Delinquencies on Taxes Levied / Assessed by the LEA	532,500
6500 Earnings on Investments	2,100
6700 Revenues from LEA Activities	35,000
6910 Rentals	5,500
6940 Tuition from Patrons	72,500
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$5,287,190
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,980,000
7112 Basic Education Funding-Social Security	460,000
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	57,600
7271 Special Education funds for School-Aged Pupils	1,200,000
7311 Pupil Transportation Subsidy	592,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	491,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,500
7340 State Property Tax Reduction Allocation	300,356
7505 Ready to Learn Block Grant	334,500
7820 State Share of Retirement Contributions	2,160,000
REVENUE FROM STATE SOURCES	\$16,687,166
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	2,000
8512 IDEA, Part B	279,675
8513 IDEA, Section 619	2,575
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	541,520
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,685
8517 NCLB, Title IV - 21St Century Schools	43,370

LEA : 111316003 Mount Union Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	25,970
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	207,930
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,131,575
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	45,000
REVENUE FROM FEDERAL SOURCES	\$4,342,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,316,656

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,715,775		
Amount of Tax Relief for Homestead Exclusions	<u>\$300,356</u>		
Total Approx. Tax Revenue:	\$4,016,131		
Approx. Tax Levy for Tax Rate Calculation:	\$4,414,642		

	Huntingdon	Mifflin	Total
2021-22 Data			
a. Assessed Value	\$73,510,240	\$56,505,275	\$130,015,515
b. Real Estate Mills	40.1100	24.8200	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$305,570,533	\$144,052,185	\$449,622,718
d. Assessed Value	\$73,448,880	\$56,823,168	\$130,272,048
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$2,948,496	\$1,402,461	\$4,350,957
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	67.96154%	32.03846%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,956,977	\$1,393,980	\$4,350,957
(f Total * g)			
i. Base Mills Subject to Index	40.2253	24.8200	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.53209%	89.85133%	90.31398%
k. Tax Levy Needed	\$3,000,259	\$1,414,383	\$4,414,642
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	40.8400	24.8900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$2,999,652	\$1,414,329	\$4,413,981
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,113,625
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,715,178
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,715,775		
Amount of Tax Relief for Homestead Exclusions	<u>\$300,356</u>		
Total Approx. Tax Revenue:	\$4,016,131		
Approx. Tax Levy for Tax Rate Calculation:	\$4,414,642		

	Huntingdon	Mifflin	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	42.2365	26.0610	
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)	\$3,102,224	\$1,480,869	\$4,583,093
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	\$2,866.00	\$4,702.00	
Number of Homestead/Farmstead Properties	1693	873	2566
Median Assessed Value of Homestead Properties			\$104,000

Act 1 Index (current): 5.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$3,715,775		
Amount of Tax Relief for Homestead Exclusions	<u>\$300,356</u>		
Total Approx. Tax Revenue:	\$4,016,131		
Approx. Tax Levy for Tax Rate Calculation:	\$4,414,642		
	Huntingdon	Mifflin	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$300,356	Lowering RE Tax Rate	\$0	\$300,356
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$300,356

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 111316003 Mount Union Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/30/2022 9:29:08 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Huntingdon	73,448,880	40.8400	2,999,652			90.53209%	
Mifflin	56,823,168	24.8900	1,414,329			89.85133%	
Totals:	130,272,048		4,413,981	- 300,356 =	4,113,625 X	90.31398% =	3,715,178
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	19,200		
6140	Current Act 511 Taxes– Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,200	19,200
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						19,200	19,200
6150	Current Act 511 Taxes– Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	715,075	715,075
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	90,000
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						805,075	805,075
Total Act 511, Current Taxes							824,275
Act 511 Tax Limit -->				449,622,718 X	12	5,395,473	
				Market Value	Mills	(511 Limit)	

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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>									
	Huntingdon	40.2253	40.8400	1.53%	Yes	5.0%				
	Mifflin	24.8200	24.8900	0.29%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,864,055
1200 Special Programs - Elementary / Secondary	5,314,470
1300 Vocational Education	1,174,164
1400 Other Instructional Programs - Elementary / Secondary	648,620
Total Instruction	\$17,001,309
2000 Support Services	
2100 Support Services - Students	480,495
2200 Support Services - Instructional Staff	421,490
2300 Support Services - Administration	1,196,575
2400 Support Services - Pupil Health	222,595
2500 Support Services - Business	297,335
2600 Operation and Maintenance of Plant Services	2,485,741
2700 Student Transportation Services	1,078,525
2800 Support Services - Central	435,510
Total Support Services	\$6,618,266
3000 Operation of Non-Instructional Services	
3200 Student Activities	819,420
3300 Community Services	5,415
Total Operation of Non-Instructional Services	\$824,835
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,979,925
Total Other Expenditures and Financing Uses	\$1,979,925
Total Estimated Expenditures and Other Financing Uses	\$26,424,335

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,799,270
200 Personnel Services - Employee Benefits	3,132,350
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	37,000
500 Other Purchased Services	926,500
600 Supplies	949,135
800 Other Objects	1,800
Total Regular Programs - Elementary / Secondary	\$9,864,055
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,101,705
200 Personnel Services - Employee Benefits	1,621,050
300 Purchased Professional and Technical Services	110,000
500 Other Purchased Services	1,319,320
600 Supplies	161,995
800 Other Objects	400
Total Special Programs - Elementary / Secondary	\$5,314,470
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	366,250
200 Personnel Services - Employee Benefits	237,254
500 Other Purchased Services	568,660
600 Supplies	2,000
Total Vocational Education	\$1,174,164
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	42,880
200 Personnel Services - Employee Benefits	18,400
500 Other Purchased Services	9,000
600 Supplies	578,340
Total Other Instructional Programs - Elementary / Secondary	\$648,620
Total Instruction	\$17,001,309
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	251,475
200 Personnel Services - Employee Benefits	186,905
500 Other Purchased Services	9,865
600 Supplies	31,850
800 Other Objects	400
Total Support Services - Students	\$480,495
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	108,990
200 Personnel Services - Employee Benefits	165,760
300 Purchased Professional and Technical Services	135,460
500 Other Purchased Services	7,780

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Description	Amount
600 Supplies	3,500
Total Support Services - Instructional Staff	\$421,490
2300 Support Services - Administration	
100 Personnel Services - Salaries	637,320
200 Personnel Services - Employee Benefits	472,095
300 Purchased Professional and Technical Services	34,200
500 Other Purchased Services	17,680
600 Supplies	20,975
800 Other Objects	14,305
Total Support Services - Administration	\$1,196,575
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	122,270
200 Personnel Services - Employee Benefits	95,325
600 Supplies	5,000
Total Support Services - Pupil Health	\$222,595
2500 Support Services - Business	
100 Personnel Services - Salaries	141,725
200 Personnel Services - Employee Benefits	108,735
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	4,275
600 Supplies	16,000
800 Other Objects	1,600
Total Support Services - Business	\$297,335
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	511,675
200 Personnel Services - Employee Benefits	365,521
300 Purchased Professional and Technical Services	3,580
400 Purchased Property Services	136,895
500 Other Purchased Services	72,480
600 Supplies	352,840
700 Property	1,042,000
800 Other Objects	750
Total Operation and Maintenance of Plant Services	\$2,485,741
2700 Student Transportation Services	
100 Personnel Services - Salaries	31,100
200 Personnel Services - Employee Benefits	13,045
300 Purchased Professional and Technical Services	800
500 Other Purchased Services	1,025,180
600 Supplies	8,400
Total Student Transportation Services	\$1,078,525
2800 Support Services - Central	
100 Personnel Services - Salaries	149,470
200 Personnel Services - Employee Benefits	107,565
300 Purchased Professional and Technical Services	8,780

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	31,075
600 Supplies	76,270
700 Property	62,350
Total Support Services - Central	\$435,510
Total Support Services	\$6,618,266
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	251,815
200 Personnel Services - Employee Benefits	103,590
300 Purchased Professional and Technical Services	28,125
400 Purchased Property Services	4,000
500 Other Purchased Services	56,210
600 Supplies	279,595
700 Property	84,515
800 Other Objects	11,570
Total Student Activities	\$819,420
3300 <u>Community Services</u>	
600 Supplies	5,415
Total Community Services	\$5,415
Total Operation of Non-Instructional Services	\$824,835
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	799,925
900 Other Uses of Funds	1,180,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,979,925
Total Other Expenditures and Financing Uses	\$1,979,925
TOTAL EXPENDITURES	\$26,424,335

LEA : 111316003 Mount Union Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,600,000	2,429,915
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	1,120,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	32,000	22,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	745,000	800,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	44,000	46,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,541,000	\$4,297,915

<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	\$4,541,000	\$4,297,915

LEA : 111316003 Mount Union Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	20,160,000	18,980,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	34,245	37,000
0540 Accumulated Compensated Absences	430,000	432,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,400,000	4,450,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,024,245	\$23,899,000
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		

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	5,700	5,200
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)	46,000	43,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$51,700	\$48,200
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	\$25,075,945	\$23,947,200	

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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	\$25,075,945	\$23,947,200

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,708,534
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,708,534
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,708,534