

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

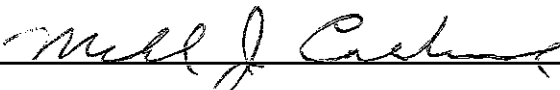
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pottsville Area SD	County : Schuylkill	AUN Number : 129546103
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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 5/18/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pottsville Area SD	COUNTY : Schuylkill	AUN : 129546103
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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.

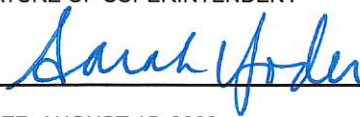
Total Budgeted Expenditures	\$46807047
Ending Unassigned Fund Balance	\$-4065460
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-8.68%

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 5-18-22
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DUE DATE: AUGUST 15, 2022

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

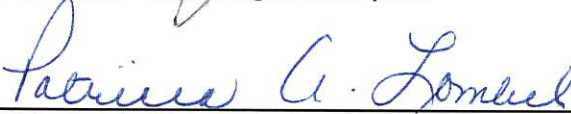
Date of Adoption of the General Fund Budget: 05/18/2022



President of the Board - Original Signature Required

5/18/2022

Date



Secretary of the Board - Original Signature Required

5/18/2022

Date



Chief School Administrator - Original Signature Required

5-18-22

Date

Stacy Stair

(570)621-2904

Extn :

Contact Person

Telephone

Extension

sstair@pottsville.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5230	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 1400, Object 100: \$112,413.00</div> <div>Function 1400, Object 200: \$122,441.00</div>	Due to increases in healthcare benefits and PSERS rates benefits are more than wages.
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$374,527.00</div> <div>Function 2200, Object 200: \$375,206.00</div>	Due to increases in healthcare benefits and PSERS rates benefits are more than wages.
5270	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2300, Object 100: \$880,483.00</div> <div>Function 2300, Object 200: \$1,092,151.00</div>	Due to increases in healthcare benefits and PSERS rates benefits are more than wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Additional funding set aside for the charter and cyber enrollment volatility as well as unexpected repairs for facilities
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance equals zero

<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	866,543	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	4,065,460	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,065,460</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,503,277	
7000 Revenue from State Sources	23,691,033	
8000 Revenue from Federal Sources	5,612,737	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$46,807,047</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,872,507</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,933,900
6113 Public Utility Realty Taxes	15,345
6114 Payments in Lieu of Current Taxes - State / Local	32,500
6120 Current Per Capita Taxes, Section 679	37,000
6140 Current Act 511 Taxes - Flat Rate Assessments	78,000
6150 Current Act 511 Taxes - Proportional Assessments	2,723,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,066,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	484,032
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	1,800,000
6960 Services Provided Other Local Governmental Units / LEAs	100,000
6970 Services Provided Other Funds	1,500
6990 Refunds and Other Miscellaneous Revenue	73,000
REVENUE FROM LOCAL SOURCES	\$17,503,277
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,523,180
7112 Basic Education Funding-Social Security	727,026
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,061,601
7311 Pupil Transportation Subsidy	421,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	887,697
7505 Ready to Learn Block Grant	488,569
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000,000
7820 State Share of Retirement Contributions	3,432,960
REVENUE FROM STATE SOURCES	\$23,691,033
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	805,173
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,870
8517 NCLB, Title IV - 21St Century Schools	555,380

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,532,339
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,575,975
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000
REVENUE FROM FEDERAL SOURCES	\$5,612,737
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,807,047

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,933,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$887,697</u>	
Total Approx. Tax Revenue:	\$11,821,597	
Approx. Tax Levy for Tax Rate Calculation:	\$13,036,475	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$294,620,140	\$294,620,140
b. Real Estate Mills	43.5319	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$675,968,471	\$675,968,471
d. Assessed Value	\$293,597,770	\$293,597,770
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,825,374	\$12,825,374
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,825,374	\$12,825,374
(f Total * g)		
i. Base Mills Subject to Index	43.5319	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$13,036,475	\$13,036,475
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	44.4025	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,036,475	\$13,036,475
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,148,778
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,933,900
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,933,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$887,697</u>	
Total Approx. Tax Revenue:	\$11,821,597	
Approx. Tax Levy for Tax Rate Calculation:	\$13,036,475	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	45.6649	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,407,113	\$13,407,113
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	\$4,609.00	
Number of Homestead/Farmstead Properties	4338	4338
Median Assessed Value of Homestead Properties		\$23,747

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,933,900
Amount of Tax Relief for Homestead Exclusions	<u>\$887,697</u>
Total Approx. Tax Revenue:	\$11,821,597
Approx. Tax Levy for Tax Rate Calculation:	\$13,036,475
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$887,697	Lowering RE Tax Rate	\$0	\$887,697
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$887,697

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>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>			<u>Percent Collected</u>		
Schuylkill	293,597,770	44.4025	13,036,475			90.00000%		
Totals:	293,597,770		13,036,475	-	887,697 =	12,148,778 X	90.00000% = 10,933,900	
				<u>Rate</u>			<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			37,000	
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	74,000	37,000	
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	41,000	41,000	
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						115,000	78,000	
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%	1,643,000	1,643,000	
6152	Current Act 511 Occupation Taxes			339.4493	12.4268	530,000	530,000	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	200,000	200,000	
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0	
6155	Current Act 511 Business Privilege Taxes			1.0000	4.5000	350,000	350,000	
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0	
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0	
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0	
Total Current Act 511 Taxes– Proportional Assessments						2,723,000	2,723,000	
Total Act 511, Current Taxes							2,801,000	
Act 511 Tax Limit -->				675,968,471	X	12	8,111,622	
				Market Value		Mills	(511 Limit)	

LEA : 129546103 Pottsville 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> Schuylkill	43.5319	44.4025	2.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	339.4493	339.4493	0.00%	Yes	4.9%	12.4268	12.4268	0.01%	Yes
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes					4.9%				
6155	Current Act 511 Business Privilege Taxes	1.0000	1.0000	0.00%	Yes	4.9%	4.5000	4.5000	0.01%	Yes
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.9%				
6157	Current Act 511 Mercantile Taxes					4.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,336,669
1200 Special Programs - Elementary / Secondary	9,413,173
1300 Vocational Education	1,081,180
1400 Other Instructional Programs - Elementary / Secondary	375,254
Total Instruction	\$28,206,276
2000 Support Services	
2100 Support Services - Students	1,302,703
2200 Support Services - Instructional Staff	785,733
2300 Support Services - Administration	2,306,529
2400 Support Services - Pupil Health	385,478
2500 Support Services - Business	782,045
2600 Operation and Maintenance of Plant Services	3,319,156
2700 Student Transportation Services	953,445
2800 Support Services - Central	1,011,953
Total Support Services	\$10,847,042
3000 Operation of Non-Instructional Services	
3200 Student Activities	518,341
3300 Community Services	43,873
Total Operation of Non-Instructional Services	\$562,214
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	3,651,082
Total Facilities Acquisition, Construction and Improvement Services	\$3,651,082
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,896,231
5200 Interfund Transfers - Out	200,000
5900 Budgetary Reserve	1,444,202
Total Other Expenditures and Financing Uses	\$3,540,433
Total Estimated Expenditures and Other Financing Uses	\$46,807,047

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,006,660
200 Personnel Services - Employee Benefits	6,014,839
300 Purchased Professional and Technical Services	880,500
400 Purchased Property Services	17,200
500 Other Purchased Services	2,008,700
600 Supplies	392,520
700 Property	12,850
800 Other Objects	3,400
Total Regular Programs - Elementary / Secondary	\$17,336,669
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,941,901
200 Personnel Services - Employee Benefits	2,330,562
300 Purchased Professional and Technical Services	1,325,010
500 Other Purchased Services	2,738,200
600 Supplies	72,875
700 Property	2,500
800 Other Objects	2,125
Total Special Programs - Elementary / Secondary	\$9,413,173
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	192,313
200 Personnel Services - Employee Benefits	132,617
500 Other Purchased Services	748,000
600 Supplies	8,250
Total Vocational Education	\$1,081,180
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	112,413
200 Personnel Services - Employee Benefits	122,441
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	400
500 Other Purchased Services	110,000
Total Other Instructional Programs - Elementary / Secondary	\$375,254
Total Instruction	\$28,206,276
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	637,620
200 Personnel Services - Employee Benefits	524,883
300 Purchased Professional and Technical Services	71,200
400 Purchased Property Services	7,775
500 Other Purchased Services	52,400
600 Supplies	8,230
800 Other Objects	595
Total Support Services - Students	\$1,302,703

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	374,527
200 Personnel Services - Employee Benefits	375,206
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	800
500 Other Purchased Services	3,200
600 Supplies	22,500
700 Property	1,000
800 Other Objects	500
Total Support Services - Instructional Staff	\$785,733
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	880,483
200 Personnel Services - Employee Benefits	1,092,151
300 Purchased Professional and Technical Services	263,000
400 Purchased Property Services	770
500 Other Purchased Services	20,925
600 Supplies	25,850
800 Other Objects	23,350
Total Support Services - Administration	\$2,306,529
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	201,061
200 Personnel Services - Employee Benefits	138,022
300 Purchased Professional and Technical Services	32,500
400 Purchased Property Services	6,705
500 Other Purchased Services	2,840
600 Supplies	3,850
700 Property	500
Total Support Services - Pupil Health	\$385,478
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	352,899
200 Personnel Services - Employee Benefits	268,746
300 Purchased Professional and Technical Services	77,800
400 Purchased Property Services	46,900
500 Other Purchased Services	22,500
600 Supplies	9,850
800 Other Objects	3,350
Total Support Services - Business	\$782,045
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	905,345
200 Personnel Services - Employee Benefits	830,251
300 Purchased Professional and Technical Services	89,400
400 Purchased Property Services	586,200
500 Other Purchased Services	169,360
600 Supplies	679,100
700 Property	55,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,500
Total Operation and Maintenance of Plant Services	\$3,319,156
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	478,408
200 Personnel Services - Employee Benefits	285,287
300 Purchased Professional and Technical Services	4,250
400 Purchased Property Services	13,750
500 Other Purchased Services	55,750
600 Supplies	116,000
Total Student Transportation Services	\$953,445
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	302,575
200 Personnel Services - Employee Benefits	172,244
300 Purchased Professional and Technical Services	36,400
400 Purchased Property Services	159,114
500 Other Purchased Services	71,526
600 Supplies	122,744
700 Property	147,350
Total Support Services - Central	\$1,011,953
Total Support Services	\$10,847,042
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	187,495
200 Personnel Services - Employee Benefits	109,196
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	35,250
500 Other Purchased Services	9,500
600 Supplies	92,000
700 Property	24,000
800 Other Objects	5,900
Total Student Activities	\$518,341
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	12,873
500 Other Purchased Services	250
600 Supplies	750
Total Community Services	\$43,873
Total Operation of Non-Instructional Services	\$562,214
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	3,651,082
Total Facilities Acquisition, Construction and Improvement Services	\$3,651,082
Total Facilities Acquisition, Construction and Improvement Services	\$3,651,082

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	52,213
900 Other Uses of Funds	1,844,018
Total Debt Service / Other Expenditures and Financing Uses	\$1,896,231
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,444,202
Total Budgetary Reserve	\$1,444,202
Total Other Expenditures and Financing Uses	\$3,540,433
TOTAL EXPENDITURES	\$46,807,047

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,000,000	2,000,000
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	620,000	820,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	68,000	72,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	530,000	535,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,218,000	\$3,427,000

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	\$3,218,000	\$3,427,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	4,084,922	3,547,709
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	732,729	652,728
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,392,261	3,865,190
0599 Other Noncurrent Liabilities		
Total General Fund	\$9,209,912	\$8,065,627
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	\$9,209,912	\$8,065,627	

<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	\$9,209,912	\$8,065,627

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	866,543
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,065,460
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,065,460
5900 Budgetary Reserve	1,444,202
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,376,205