

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022

  
President of the Board - Original Signature Required

6/13/2022  
Date

  
Secretary of the Board - Original Signature Required

6/13/2022  
Date

  
Chief School Administrator - Original Signature Required

6/13/2022  
Date

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Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shenango Area SD	COUNTY : Lawrence	AUN : 104376203
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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	\$20691550
Ending Unassigned Fund Balance	\$1962009
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.48%

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  
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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> Shenango Area SD	<b>County :</b> Lawrence	<b>AUN Number :</b> 104376203
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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> 5/9/2022
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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>
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.	Unassigned Fund Balance is to be used for budget deficits and unexpected expenses.

<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	158,460	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	360,388	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,220,260	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$1,580,648</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	6,475,604	
7000 Revenue from State Sources	12,926,050	
8000 Revenue from Federal Sources	1,668,757	
9000 Other Financing Sources	2,500	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$21,072,911</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$22,653,559</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,852,209
6113 Public Utility Realty Taxes	6,395
6120 Current Per Capita Taxes, Section 679	16,900
6140 Current Act 511 Taxes - Flat Rate Assessments	43,300
6150 Current Act 511 Taxes - Proportional Assessments	951,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	348,800
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	193,000
6910 Rentals	20,000
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,475,604</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,121,229
7112 Basic Education Funding-Social Security	454,416
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	953,629
7311 Pupil Transportation Subsidy	384,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,944
7340 State Property Tax Reduction Allocation	580,084
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	215,465
7820 State Share of Retirement Contributions	2,147,283
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,926,050</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	370,477
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,315
8517 NCLB, Title IV - 21st Century Schools	29,207
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,001,169
8751 ARP ESSER Learning Loss	146,493
8752 ARP ESSER Summer Programs	29,298
8753 ARP ESSER Afterschool Programs	29,298
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	22,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,668,757</b>
<b>OTHER FINANCING SOURCES</b>	
9370 Trust and Custodial Fund Transfers	2,500
<b>OTHER FINANCING SOURCES</b>	<b>\$2,500</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,072,911</b>

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,852,209	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,084</u>	
Total Approx. Tax Revenue:	\$5,432,293	
Approx. Tax Levy for Tax Rate Calculation:	\$5,851,474	
	Lawrence	Total

2021-22 Data		
a. Assessed Value	\$402,401,091	\$402,401,091
b. Real Estate Mills	14.5265	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$439,870,069	\$439,870,069
d. Assessed Value	\$402,813,851	\$402,813,851
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,845,479	\$5,845,479
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,845,479	\$5,845,479
(f Total * g)		
i. Base Mills Subject to Index	14.5265	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.04799%	92.04799%
k. Tax Levy Needed	\$5,851,474	\$5,851,474
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.5265	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$5,851,475	\$5,851,475
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,271,391
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,852,209
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,852,209	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,084</u>	
Total Approx. Tax Revenue:	\$5,432,293	
Approx. Tax Levy for Tax Rate Calculation:	\$5,851,474	
	Lawrence	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2237	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,132,317	\$6,132,317
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	\$18,091.00	
Number of Homestead/Farmstead Properties	2233	2233
Median Assessed Value of Homestead Properties		\$89,600

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,852,209
Amount of Tax Relief for Homestead Exclusions	<u>\$580,084</u>
Total Approx. Tax Revenue:	\$5,432,293
Approx. Tax Levy for Tax Rate Calculation:	\$5,851,474
	Lawrence
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$580,084	Lowering RE Tax Rate	\$0	\$580,084
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$580,084

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>					
Lawrence	402,813,851	14.5265	5,851,475			92.04799%					
Totals:		402,813,851	5,851,475	-	580,084	=	5,271,391	X	92.04799%	=	4,852,209
				<u>Rate</u>					<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					16,900		
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	18,300	18,300				
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	25,000	25,000				
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						43,300	43,300				
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%	856,000	856,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	95,000	95,000				
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						951,000	951,000				
Total Act 511, Current Taxes							994,300				
Act 511 Tax Limit -->				439,870,069		X	12	5,278,441			
				Market Value			Mills	(511 Limit)			

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lawrence	14.5265	14.5265	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,453,337
1200 Special Programs - Elementary / Secondary	2,433,000
1300 Vocational Education	628,250
1400 Other Instructional Programs - Elementary / Secondary	29,297
<b>Total Instruction</b>	<b>\$13,543,884</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	525,895
2200 Support Services - Instructional Staff	492,626
2300 Support Services - Administration	1,278,939
2400 Support Services - Pupil Health	275,862
2500 Support Services - Business	246,058
2600 Operation and Maintenance of Plant Services	1,353,278
2700 Student Transportation Services	848,308
2800 Support Services - Central	426,783
2900 Other Support Services	11,253
<b>Total Support Services</b>	<b>\$5,459,002</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	725,664
<b>Total Operation of Non-Instructional Services</b>	<b>\$725,664</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	963,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$963,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,691,550</b>

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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	5,827,022
200 Personnel Services - Employee Benefits	4,031,091
300 Purchased Professional and Technical Services	118,450
400 Purchased Property Services	12,492
500 Other Purchased Services	284,336
600 Supplies	157,946
700 Property	22,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,453,337</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,153,961
200 Personnel Services - Employee Benefits	734,369
300 Purchased Professional and Technical Services	60,500
500 Other Purchased Services	467,850
600 Supplies	15,770
800 Other Objects	550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,433,000</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	628,250
<b>Total Vocational Education</b>	<b>\$628,250</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	20,500
200 Personnel Services - Employee Benefits	8,797
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$29,297</b>
<b>Total Instruction</b>	<b>\$13,543,884</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	332,161
200 Personnel Services - Employee Benefits	181,339
500 Other Purchased Services	1,000
600 Supplies	11,175
800 Other Objects	220
<b>Total Support Services - Students</b>	<b>\$525,895</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	278,110
200 Personnel Services - Employee Benefits	184,483
500 Other Purchased Services	1,000
600 Supplies	28,973
800 Other Objects	60
<b>Total Support Services - Instructional Staff</b>	<b>\$492,626</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	743,299

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	356,998
300 Purchased Professional and Technical Services	56,437
400 Purchased Property Services	960
500 Other Purchased Services	97,079
600 Supplies	11,600
800 Other Objects	12,566
<b>Total Support Services - Administration</b>	<b>\$1,278,939</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	156,664
200 Personnel Services - Employee Benefits	113,583
300 Purchased Professional and Technical Services	1,615
400 Purchased Property Services	400
600 Supplies	3,600
<b>Total Support Services - Pupil Health</b>	<b>\$275,862</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	118,270
200 Personnel Services - Employee Benefits	96,714
300 Purchased Professional and Technical Services	22,199
500 Other Purchased Services	375
600 Supplies	600
800 Other Objects	7,900
<b>Total Support Services - Business</b>	<b>\$246,058</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	494,478
200 Personnel Services - Employee Benefits	396,610
300 Purchased Professional and Technical Services	3,200
400 Purchased Property Services	195,590
500 Other Purchased Services	57,000
600 Supplies	141,400
700 Property	63,000
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,353,278</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	139,982
200 Personnel Services - Employee Benefits	60,662
400 Purchased Property Services	1,000
500 Other Purchased Services	548,379
600 Supplies	54,110
700 Property	44,000
800 Other Objects	175
<b>Total Student Transportation Services</b>	<b>\$848,308</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	136,299
200 Personnel Services - Employee Benefits	84,579
300 Purchased Professional and Technical Services	11,250

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	16,704
600 Supplies	47,331
700 Property	129,820
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$426,783</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	11,253
<b>Total Other Support Services</b>	<b>\$11,253</b>
<b>Total Support Services</b>	<b>\$5,459,002</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	360,607
200 Personnel Services - Employee Benefits	145,807
400 Purchased Property Services	2,650
500 Other Purchased Services	55,850
600 Supplies	18,500
700 Property	9,250
800 Other Objects	133,000
<b>Total Student Activities</b>	<b>\$725,664</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$725,664</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	963,000
<b>Total Interfund Transfers - Out</b>	<b>\$963,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$963,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,691,550</b>



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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,296,980	2,176,980
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	5,000	2,065,089
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 Cash and Short-Term Investments	\$1,301,980	\$4,242,069

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	\$1,301,980	\$4,242,069

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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	280,000	290,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	30,067,000	30,217,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$30,347,000</b>	<b>\$30,507,000</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		
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>
<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>\$30,347,000</b>	<b>\$30,507,000</b>	

<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	\$30,347,000	\$30,507,000



Account Description	Amounts
0810 Nonspendable Fund Balance	158,460
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,962,009
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,962,009
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,120,469