

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required



Date 06/13/2022

Secretary of the Board - Original Signature Required



Date 6/13/22

Chief School Administrator - Original Signature Required



Date 6/15/2022

Amy Hershey

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tuscarora SD	COUNTY : Franklin	AUN : 112286003
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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	\$44058174
Ending Unassigned Fund Balance	\$3283842
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.45%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

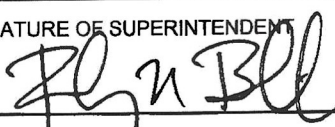
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 4/15/22
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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 : Tuscarora SD	County : Franklin	AUN Number : 112286003
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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 
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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>
5360	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 3300, Object 100: \$22,232.00 Function 3300, Object 200: \$27,518.00	Type of health insurance coverage the employee has creates a greater benefit expense than the salary paid.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This contingency is for any unexpected purchases and/or emergencies.
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 will remain at or below the 8% limit for cash flow needs and unforeseen needs of the District.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance has been Committed by the Board for future needs and purchases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Utilizing \$273,000 of fund balance to balance the budget, purchase a vehicle, purchase financial software and to acquire some additional hardware.

<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	1,300,487
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,832,076
0840 Assigned Fund Balance	274,070
0850 Unassigned Fund Balance	3,344,464
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,450,610</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	23,124,038
7000 Revenue from State Sources	17,169,513
8000 Revenue from Federal Sources	3,702,931
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,996,482</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$53,447,092</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,935,532
6112 Interim Real Estate Taxes	45,700
6113 Public Utility Realty Taxes	21,748
6114 Payments in Lieu of Current Taxes - State / Local	16,775
6150 Current Act 511 Taxes - Proportional Assessments	2,230,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	352,633
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	87,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	20,650
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	23,500
REVENUE FROM LOCAL SOURCES	\$23,124,038
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,612,487
7112 Basic Education Funding-Social Security	621,344
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,721,875
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,362,207
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	630,086
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	794,151
7505 Ready to Learn Block Grant	361,008
7820 State Share of Retirement Contributions	2,671,355
REVENUE FROM STATE SOURCES	\$17,169,513
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	518,754
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,485
8517 NCLB, Title IV - 21st Century Schools	41,489
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	884,394
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,938,108
8751 ARP ESSER Learning Loss	141,214

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	30,503
8753 ARP ESSER Afterschool Programs	35,755
8754 ARP ESSER Homeless Children and Youth Funds	16,729
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	13,500
REVENUE FROM FEDERAL SOURCES	\$3,702,931
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,996,482

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,935,532	
Amount of Tax Relief for Homestead Exclusions	<u>\$799,194</u>	
Total Approx. Tax Revenue:	\$20,734,726	
Approx. Tax Levy for Tax Rate Calculation:	\$21,604,383	
	Franklin	Total

2021-22 Data		
a. Assessed Value	\$164,568,920	\$164,568,920
b. Real Estate Mills	126.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,324,988,902	\$1,324,988,902
d. Assessed Value	\$167,475,840	\$167,475,840
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$20,817,968	\$20,817,968
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$20,817,968	\$20,817,968
(f Total * g)		
i. Base Mills Subject to Index	126.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.82000%	95.82000%
k. Tax Levy Needed	\$21,604,383	\$21,604,383
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	129.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$21,604,383	\$21,604,383
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$20,805,189
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,935,532
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,935,532	
Amount of Tax Relief for Homestead Exclusions	<u>\$799,194</u>	
Total Approx. Tax Revenue:	\$20,734,726	
Approx. Tax Levy for Tax Rate Calculation:	\$21,604,383	
	Franklin	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	132.0660	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,117,864	\$22,117,864
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	\$1,270.00	
Number of Homestead/Farmstead Properties	4857	4857
Median Assessed Value of Homestead Properties		\$18,700

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,935,532
Amount of Tax Relief for Homestead Exclusions	<u>\$799,194</u>
Total Approx. Tax Revenue:	\$20,734,726
Approx. Tax Levy for Tax Rate Calculation:	\$21,604,383
	Franklin
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$794,151	Lowering RE Tax Rate	\$0	\$794,151
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,043			\$5,043
Amount of Tax Relief from State/Local Sources				\$799,194

CODE											
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for</u>	<u>Tax Levy Minus Homestead</u>			<u>Net Tax Revenue</u>			
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Homestead Exclusions</u>		<u>Exclusions</u>	<u>Percent Collected</u>	<u>Generated By Mills</u>			
Franklin	167,475,840	129.0000	21,604,383				95.82000%				
Totals:				167,475,840	21,604,383	-	799,194	=	20,805,189 X	95.82000% =	19,935,532
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0						
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			\$0.00	\$0.00	0	0				
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						0	0				
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%	2,000,000	2,000,000				
6152	Current Act 511 Occupation Taxes			0.0000	0.0000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	230,000	230,000				
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0				
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0				
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						2,230,000	2,230,000				
Total Act 511, Current Taxes							2,230,000				
Act 511 Tax Limit -->				1,324,988,902 X		12	15,899,867				
				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	Current Real Estate Taxes									
	Franklin	126.5000	129.0000	1.98%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679					4.4%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes					4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.4%				
6143	Current Act 511 Local Services Taxes					4.4%				
6144	Current Act 511 Trailer Taxes					4.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.4%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6152	Current Act 511 Occupation Taxes					4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6154	Current Act 511 Amusement Taxes					4.4%				
6155	Current Act 511 Business Privilege Taxes					4.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.4%				
6157	Current Act 511 Mercantile Taxes					4.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,264,899
1200 Special Programs - Elementary / Secondary	4,164,403
1300 Vocational Education	675,099
1400 Other Instructional Programs - Elementary / Secondary	453,328
1500 Nonpublic School Programs	12,273
1800 Pre-Kindergarten	315,000
Total Instruction	\$24,885,002
2000 Support Services	
2100 Support Services - Students	1,760,852
2200 Support Services - Instructional Staff	1,879,559
2300 Support Services - Administration	2,241,966
2400 Support Services - Pupil Health	775,278
2500 Support Services - Business	561,163
2600 Operation and Maintenance of Plant Services	3,514,650
2700 Student Transportation Services	2,643,060
2800 Support Services - Central	1,329,440
2900 Other Support Services	12,000
Total Support Services	\$14,717,968
3000 Operation of Non-Instructional Services	
3200 Student Activities	865,430
3300 Community Services	76,431
Total Operation of Non-Instructional Services	\$941,861
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,393,343
5900 Budgetary Reserve	120,000
Total Other Expenditures and Financing Uses	\$3,513,343
Total Estimated Expenditures and Other Financing Uses	\$44,058,174

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,805,949
200 Personnel Services - Employee Benefits	6,267,116
300 Purchased Professional and Technical Services	784,423
400 Purchased Property Services	2,000
500 Other Purchased Services	1,287,870
600 Supplies	1,117,041
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$19,264,899
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,374,196
200 Personnel Services - Employee Benefits	937,234
300 Purchased Professional and Technical Services	1,248,473
500 Other Purchased Services	575,500
600 Supplies	29,000
Total Special Programs - Elementary / Secondary	\$4,164,403
1300 <u>Vocational Education</u>	
500 Other Purchased Services	675,099
Total Vocational Education	\$675,099
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	174,938
200 Personnel Services - Employee Benefits	75,940
300 Purchased Professional and Technical Services	72,000
500 Other Purchased Services	117,000
600 Supplies	12,950
800 Other Objects	500
Total Other Instructional Programs - Elementary / Secondary	\$453,328
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,273
Total Nonpublic School Programs	\$12,273
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	315,000
Total Pre-Kindergarten	\$315,000
Total Instruction	\$24,885,002
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	884,957
200 Personnel Services - Employee Benefits	577,446
300 Purchased Professional and Technical Services	238,884
500 Other Purchased Services	37,050
600 Supplies	20,165
800 Other Objects	2,350

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,760,852
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	852,810
200 Personnel Services - Employee Benefits	737,512
300 Purchased Professional and Technical Services	178,420
400 Purchased Property Services	20,000
500 Other Purchased Services	12,485
600 Supplies	76,052
800 Other Objects	2,280
Total Support Services - Instructional Staff	\$1,879,559
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,200,234
200 Personnel Services - Employee Benefits	686,126
300 Purchased Professional and Technical Services	218,361
500 Other Purchased Services	29,300
600 Supplies	78,720
800 Other Objects	29,225
Total Support Services - Administration	\$2,241,966
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	343,160
200 Personnel Services - Employee Benefits	233,063
300 Purchased Professional and Technical Services	190,800
400 Purchased Property Services	500
500 Other Purchased Services	300
600 Supplies	7,455
Total Support Services - Pupil Health	\$775,278
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	268,537
200 Personnel Services - Employee Benefits	169,686
300 Purchased Professional and Technical Services	62,350
400 Purchased Property Services	1,440
500 Other Purchased Services	8,250
600 Supplies	48,700
800 Other Objects	2,200
Total Support Services - Business	\$561,163
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	381,226
200 Personnel Services - Employee Benefits	242,031
300 Purchased Professional and Technical Services	52,700
400 Purchased Property Services	1,682,528
500 Other Purchased Services	123,565
600 Supplies	1,024,900
700 Property	6,500
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,514,650

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,739
200 Personnel Services - Employee Benefits	56,281
300 Purchased Professional and Technical Services	8,690
400 Purchased Property Services	5,000
500 Other Purchased Services	2,180,600
600 Supplies	268,250
700 Property	35,000
800 Other Objects	500
Total Student Transportation Services	\$2,643,060
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	467,349
200 Personnel Services - Employee Benefits	313,246
300 Purchased Professional and Technical Services	39,900
400 Purchased Property Services	61,540
500 Other Purchased Services	45,750
600 Supplies	270,215
700 Property	130,500
800 Other Objects	940
Total Support Services - Central	\$1,329,440
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$14,717,968
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	374,213
200 Personnel Services - Employee Benefits	215,884
300 Purchased Professional and Technical Services	55,070
400 Purchased Property Services	13,100
500 Other Purchased Services	110,228
600 Supplies	49,260
700 Property	26,800
800 Other Objects	20,875
Total Student Activities	\$865,430
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	22,232
200 Personnel Services - Employee Benefits	27,518
300 Purchased Professional and Technical Services	20,304
600 Supplies	6,377
Total Community Services	\$76,431
Total Operation of Non-Instructional Services	\$941,861
5000 <u>Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	408,343
900 Other Uses of Funds	2,985,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,393,343
5900 <u>Budgetary Reserve</u>	
800 Other Objects	120,000
Total Budgetary Reserve	\$120,000
Total Other Expenditures and Financing Uses	\$3,513,343
TOTAL EXPENDITURES	\$44,058,174

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	11,300,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	10,000,000	9,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,300,000	2,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	101,000	101,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,901,000	\$23,601,000

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	\$23,901,000	\$23,601,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	21,850,000	18,865,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	565,000	570,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,000,000	4,000,000
0599 Other Noncurrent Liabilities	49,000,000	49,000,000
Total General Fund	\$75,415,000	\$72,435,000
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		

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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	900	1,100
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)	7,000	7,200
0599 Other Noncurrent Liabilities	25,000	26,000
Total Food Service / Cafeteria Operations Fund	\$32,900	\$34,300
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$75,447,900	\$72,469,300	

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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	\$75,447,900	\$72,469,300

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Account Description	Amounts
0810 Nonspendable Fund Balance	1,300,487
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,832,076
0840 Assigned Fund Balance	273,000
0850 Unassigned Fund Balance	3,283,842
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,388,918
5900 Budgetary Reserve	120,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,809,405