

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

6-21-2022

Date



Secretary of the Board - Original Signature Required

6-22-2022

Date



Chief School Administrator - Original Signature Required

06-21-22

Date

Martha K Dranzik

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Extension

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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 : Windber Area SD	COUNTY : Somerset	AUN : 108569103
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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

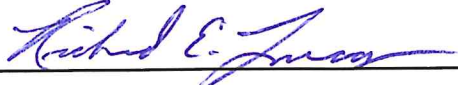
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$22189778
Ending Unassigned Fund Balance	\$1775182
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 <i>06/21/22</i>
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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 : Windber Area SD	County : Somerset	AUN Number : 108569103
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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 5/17/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve fund for unanticipated expenditures during the year.
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.	We are a high aid ratio school. Fund balance is needed to assist with smaller than expected State appropriation.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance assigned to assist with compensated absences and post employment retirement benefits.

<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	2,917,576
0850 Unassigned Fund Balance	1,685,212
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,602,788</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,915,670
7000 Revenue from State Sources	13,858,423
8000 Revenue from Federal Sources	3,415,685
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,189,778</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$26,792,566</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,263,155
6112 Interim Real Estate Taxes	12,000
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	31,000
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	928,620
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	39,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	245,000
6910 Rentals	7,234
6920 Contributions and Donations from Private Sources	9,500
6940 Tuition from Patrons	16,161
6990 Refunds and Other Miscellaneous Revenue	24,000
REVENUE FROM LOCAL SOURCES	\$4,915,670
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,507,815
7112 Basic Education Funding-Social Security	350,728
7271 Special Education funds for School-Aged Pupils	1,014,433
7311 Pupil Transportation Subsidy	524,293
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	221,254
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	350,169
7501 PA Accountability Grants	241,701
7820 State Share of Retirement Contributions	1,616,560
REVENUE FROM STATE SOURCES	\$13,858,423
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,549
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,318
8519 NCLB, Title VI - Flexibility and Accountability	28,905
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,376,928
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,314,425
8751 ARP ESSER Learning Loss	153,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	21,780
8753 ARP ESSER Afterschool Programs	21,780
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$3,415,685
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,189,778

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:	\$3,263,752		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,169</u>		
Total Approx. Tax Revenue:	\$3,613,921		
Approx. Tax Levy for Tax Rate Calculation:	\$3,879,423		

	Cambria	Somerset	Total
2021-22 Data			
a. Assessed Value	\$3,803,480	\$120,584,870	\$124,388,350
b. Real Estate Mills	51.5400	29.0400	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$17,658,808	\$314,531,166	\$332,189,974
d. Assessed Value	\$3,800,000	\$120,769,140	\$124,569,140
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$196,031	\$3,501,785	\$3,697,816
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	5.31588%	94.68412%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$196,571	\$3,501,245	\$3,697,816
(f Total * g)			
i. Base Mills Subject to Index	51.6818	29.0400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.11000%	92.61000%	92.47710%
k. Tax Levy Needed	\$206,225	\$3,673,198	\$3,879,423
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	54.2600	30.4100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$206,188	\$3,672,590	\$3,878,778
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,528,609
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$3,263,155
(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:	\$3,263,752		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,169</u>		
Total Approx. Tax Revenue:	\$3,613,921		
Approx. Tax Levy for Tax Rate Calculation:	\$3,879,423		

	Cambria	Somerset	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.2658	30.4920	
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)	\$206,210	\$3,682,493	\$3,888,703
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	\$2,609.00	\$4,655.00	
Number of Homestead/Farmstead Properties	213	2269	2482
Median Assessed Value of Homestead Properties			\$23,400

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:	\$3,263,752		
Amount of Tax Relief for Homestead Exclusions	<u>\$350,169</u>		
Total Approx. Tax Revenue:	\$3,613,921		
Approx. Tax Levy for Tax Rate Calculation:	\$3,879,423		
	Cambria	Somerset	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,169	Lowering RE Tax Rate	\$0	\$350,169
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,169

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>Percent Collected</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>					
Cambria	3,800,000	54.2600	206,188				90.11000%	
Somerset	120,769,140	30.4100	3,672,590				92.61000%	
Totals:	124,569,140		3,878,778	-	350,169	=	3,528,609	X 92.47710% = 3,263,155
				<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			\$5.00	\$10.00	11,000		11,000
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						11,000		11,000
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%	849,620		849,620
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	79,000		79,000
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						928,620		928,620
Total Act 511, Current Taxes								939,620
Act 511 Tax Limit -->					332,189,974	X	12	3,986,280
					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>									
	Cambria	51.6818	54.2600	4.99%	Yes	5.0%				
	Somerset	29.0400	30.4100	4.72%	Yes	5.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%	\$10.00	\$10.00	0.01%	Yes
	<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	8,803,194
1200 Special Programs - Elementary / Secondary	2,221,930
1300 Vocational Education	897,083
1400 Other Instructional Programs - Elementary / Secondary	108,283
1800 Pre-Kindergarten	402,438
Total Instruction	\$12,432,928
2000 Support Services	
2100 Support Services - Students	531,681
2200 Support Services - Instructional Staff	3,200
2300 Support Services - Administration	1,345,984
2400 Support Services - Pupil Health	162,613
2500 Support Services - Business	401,032
2600 Operation and Maintenance of Plant Services	3,204,650
2700 Student Transportation Services	1,422,442
2800 Support Services - Central	443,957
2900 Other Support Services	3,000
Total Support Services	\$7,518,559
3000 Operation of Non-Instructional Services	
3200 Student Activities	659,658
Total Operation of Non-Instructional Services	\$659,658
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,518,633
5900 Budgetary Reserve	60,000
Total Other Expenditures and Financing Uses	\$1,578,633
Total Estimated Expenditures and Other Financing Uses	\$22,189,778

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,983,109
200 Personnel Services - Employee Benefits	2,742,890
300 Purchased Professional and Technical Services	540,000
400 Purchased Property Services	54,000
500 Other Purchased Services	494,000
600 Supplies	889,000
700 Property	86,500
800 Other Objects	13,695
Total Regular Programs - Elementary / Secondary	\$8,803,194
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	665,700
200 Personnel Services - Employee Benefits	451,030
300 Purchased Professional and Technical Services	479,400
500 Other Purchased Services	595,500
600 Supplies	28,700
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$2,221,930
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	64,200
200 Personnel Services - Employee Benefits	47,883
500 Other Purchased Services	775,000
600 Supplies	10,000
Total Vocational Education	\$897,083
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,200
200 Personnel Services - Employee Benefits	38,083
Total Other Instructional Programs - Elementary / Secondary	\$108,283
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	226,200
200 Personnel Services - Employee Benefits	176,238
Total Pre-Kindergarten	\$402,438
Total Instruction	\$12,432,928
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	298,300
200 Personnel Services - Employee Benefits	190,781
300 Purchased Professional and Technical Services	10,000
600 Supplies	32,600
Total Support Services - Students	\$531,681
2200 <u>Support Services - Instructional Staff</u>	
600 Supplies	3,200

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Description	Amount
Total Support Services - Instructional Staff	\$3,200
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	696,742
200 Personnel Services - Employee Benefits	517,312
300 Purchased Professional and Technical Services	85,100
400 Purchased Property Services	2,000
500 Other Purchased Services	21,030
600 Supplies	10,500
800 Other Objects	13,300
Total Support Services - Administration	\$1,345,984
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	106,800
200 Personnel Services - Employee Benefits	48,083
300 Purchased Professional and Technical Services	1,600
600 Supplies	6,000
800 Other Objects	130
Total Support Services - Pupil Health	\$162,613
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	203,300
200 Personnel Services - Employee Benefits	144,982
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	21,100
600 Supplies	1,500
800 Other Objects	15,150
Total Support Services - Business	\$401,032
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	447,498
200 Personnel Services - Employee Benefits	328,605
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,277,122
500 Other Purchased Services	819,025
600 Supplies	197,400
700 Property	85,000
Total Operation and Maintenance of Plant Services	\$3,204,650
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	22,500
200 Personnel Services - Employee Benefits	9,662
400 Purchased Property Services	3,000
500 Other Purchased Services	1,326,280
600 Supplies	61,000
Total Student Transportation Services	\$1,422,442
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	101,896
200 Personnel Services - Employee Benefits	53,201

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	131,535
500 Other Purchased Services	13,700
600 Supplies	143,625
Total Support Services - Central	\$443,957
2900 <u>Other Support Services</u>	
500 Other Purchased Services	3,000
Total Other Support Services	\$3,000
Total Support Services	\$7,518,559
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	247,562
200 Personnel Services - Employee Benefits	110,346
300 Purchased Professional and Technical Services	115,500
400 Purchased Property Services	35,500
500 Other Purchased Services	59,900
600 Supplies	80,650
800 Other Objects	10,200
Total Student Activities	\$659,658
Total Operation of Non-Instructional Services	\$659,658
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,518,633
Total Debt Service / Other Expenditures and Financing Uses	\$1,518,633
5900 <u>Budgetary Reserve</u>	
800 Other Objects	60,000
Total Budgetary Reserve	\$60,000
Total Other Expenditures and Financing Uses	\$1,578,633
TOTAL EXPENDITURES	\$22,189,778

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,000,000	6,500,000
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	975,000	900,000
Other Capital Projects Fund	109,000	90,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	550,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	115,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,744,000	\$8,055,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	260,000	250,000
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	110,000	100,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	29,200	29,000
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	\$399,200	\$379,000
TOTAL CASH AND INVESTMENTS	\$9,143,200	\$8,434,000

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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	36,758,142	35,464,353
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	296,733	300,000
0599 Other Noncurrent Liabilities	2,306,765	2,336,765
Total General Fund	\$39,361,640	\$38,101,118
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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<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	\$39,361,640	\$38,101,118	

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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	\$39,361,640	\$38,101,118

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,827,606
0850 Unassigned Fund Balance	1,775,182
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,602,788
5900 Budgetary Reserve	60,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,662,788