

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

John Chesnut
President of the Board - Original Signature Required

Date 6/29/2022

[Signature]
Secretary of the Board - Original Signature Required

Date 6/29/2022

[Signature]
Chief School Administrator - Original Signature Required

Date 6/29/2022

Jennilee Shores

(570)888-7766 Extn :4249

Contact Person

Telephone 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 : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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	\$46054132
Ending Unassigned Fund Balance	\$10048062
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.81%

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 6/29/2022
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117080503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/29/2022
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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.	Represents ending fund balance

<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	337,613	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,283,005	
0850 Unassigned Fund Balance	1,765,040	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,048,045</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,634,919	
7000 Revenue from State Sources	23,762,407	
8000 Revenue from Federal Sources	4,336,823	
9000 Other Financing Sources	320,000	
Total Estimated Revenues And Other Financing Sources		<u>\$46,054,149</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$56,102,194</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,114,037
6112 Interim Real Estate Taxes	32,229
6113 Public Utility Realty Taxes	15,494
6114 Payments in Lieu of Current Taxes - State / Local	13,747
6150 Current Act 511 Taxes - Proportional Assessments	3,255,037
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,006,582
6500 Earnings on Investments	89,037
6700 Revenues from LEA Activities	36,432
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	42,822
6920 Contributions and Donations from Private Sources	29,367
6940 Tuition from Patrons	327,457
6990 Refunds and Other Miscellaneous Revenue	107,079
REVENUE FROM LOCAL SOURCES	\$17,634,919
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,465,151
7112 Basic Education Funding-Social Security	821,368
7160 Tuition for Orphans Subsidy	68,204
7220 Vocational Education	48,412
7271 Special Education funds for School-Aged Pupils	2,019,979
7311 Pupil Transportation Subsidy	1,355,165
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,165
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	592,915
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,326
7340 State Property Tax Reduction Allocation	1,168,070
7360 Safe Schools	22,360
7505 Ready to Learn Block Grant	418,272
7820 State Share of Retirement Contributions	3,733,020
REVENUE FROM STATE SOURCES	\$23,762,407
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	620,873
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,945
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	2,673
8517 NCLB, Title IV - 21st Century Schools	50,161

2022-2023 Final General Fund Budget		Estimated Revenues and Other Financing Sources: Detail
LEA : 117080503 Athens Area SD		
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	<u>Amount</u>	
REVENUE FROM FEDERAL SOURCES		
8519 NCLB, Title VI - Flexibility and Accountability	10,194	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,361,954	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	214,023	
REVENUE FROM FEDERAL SOURCES	\$4,336,823	
OTHER FINANCING SOURCES		
9330 Capital Projects Fund Transfers	320,000	
OTHER FINANCING SOURCES	\$320,000	
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,054,149	

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,114,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,070</u>	
Total Approx. Tax Revenue:	\$13,282,107	
Approx. Tax Levy for Tax Rate Calculation:	\$14,264,326	
	Bradford	Total

2021-22 Data		
a. Assessed Value	\$282,071,663	\$282,071,663
b. Real Estate Mills	50.8000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$766,073,080	\$766,073,080
d. Assessed Value	\$280,793,828	\$280,793,828
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$14,329,240	\$14,329,240
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$14,329,240	\$14,329,240
(f Total * g)		
i. Base Mills Subject to Index	50.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$14,264,326	\$14,264,326
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	50.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,264,326	\$14,264,326
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,096,256
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,114,037
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,114,037	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,070</u>	
Total Approx. Tax Revenue:	\$13,282,107	
Approx. Tax Levy for Tax Rate Calculation:	\$14,264,326	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.2892	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,963,278	\$14,963,278
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	\$6,492.55	
Number of Homestead/Farmstead Properties	3584	3584
Median Assessed Value of Homestead Properties		\$25,150

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,114,037
Amount of Tax Relief for Homestead Exclusions	<u>\$1,168,070</u>
Total Approx. Tax Revenue:	\$13,282,107
Approx. Tax Levy for Tax Rate Calculation:	\$14,264,326
	Bradford
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,168,070	Lowering RE Tax Rate	\$0	\$1,168,070
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,168,070

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>		
Bradford	280,793,828	50.8000	14,264,326				92.50000%		
Totals:	280,793,828		14,264,326	-	1,168,070	=	13,096,256	X	92.50000% = 12,114,037
				<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			1.560%	0.000%	195,871,218	3,055,591		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	19,944,600	199,446		
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						215,815,818	3,255,037		
Total Act 511, Current Taxes							3,255,037		
Act 511 Tax Limit -->					766,073,080	X	12	9,192,877	
					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> Bradford <u>Current Act 511 Taxes– Proportional Assessments</u>	50.8000	50.8000	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,705,037
1200 Special Programs - Elementary / Secondary	6,593,706
1300 Vocational Education	1,888,810
1400 Other Instructional Programs - Elementary / Secondary	340,811
Total Instruction	\$26,528,364
2000 Support Services	
2100 Support Services - Students	2,082,147
2200 Support Services - Instructional Staff	1,880,493
2300 Support Services - Administration	2,395,562
2400 Support Services - Pupil Health	616,606
2500 Support Services - Business	515,615
2600 Operation and Maintenance of Plant Services	3,358,489
2700 Student Transportation Services	2,206,716
2800 Support Services - Central	586,826
Total Support Services	\$13,642,454
3000 Operation of Non-Instructional Services	
3200 Student Activities	755,408
3300 Community Services	23,391
Total Operation of Non-Instructional Services	\$778,799
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,296,265
Total Facilities Acquisition, Construction and Improvement Services	\$1,296,265
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,728,250
5200 Interfund Transfers - Out	80,000
Total Other Expenditures and Financing Uses	\$3,808,250
Total Estimated Expenditures and Other Financing Uses	\$46,054,132

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,498,212
200 Personnel Services - Employee Benefits	6,578,646
300 Purchased Professional and Technical Services	383,103
400 Purchased Property Services	43,100
500 Other Purchased Services	533,354
600 Supplies	659,947
800 Other Objects	8,675
Total Regular Programs - Elementary / Secondary	\$17,705,037
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,907,770
200 Personnel Services - Employee Benefits	2,515,216
300 Purchased Professional and Technical Services	664,470
500 Other Purchased Services	450,250
600 Supplies	46,000
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$6,593,706
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	652,879
200 Personnel Services - Employee Benefits	492,580
300 Purchased Professional and Technical Services	9,860
400 Purchased Property Services	550
500 Other Purchased Services	694,566
600 Supplies	31,634
700 Property	2,905
800 Other Objects	3,836
Total Vocational Education	\$1,888,810
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	229,300
200 Personnel Services - Employee Benefits	27,861
400 Purchased Property Services	1,500
500 Other Purchased Services	34,650
600 Supplies	47,500
Total Other Instructional Programs - Elementary / Secondary	\$340,811
Total Instruction	\$26,528,364
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,012,647
200 Personnel Services - Employee Benefits	682,324
300 Purchased Professional and Technical Services	373,126
500 Other Purchased Services	4,500
600 Supplies	8,000
800 Other Objects	1,550

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,082,147
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	604,067
200 Personnel Services - Employee Benefits	495,026
300 Purchased Professional and Technical Services	124,000
500 Other Purchased Services	8,750
600 Supplies	523,950
700 Property	124,000
800 Other Objects	700
Total Support Services - Instructional Staff	\$1,880,493
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,140,385
200 Personnel Services - Employee Benefits	939,110
300 Purchased Professional and Technical Services	157,500
500 Other Purchased Services	55,600
600 Supplies	65,867
800 Other Objects	37,100
Total Support Services - Administration	\$2,395,562
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	297,865
200 Personnel Services - Employee Benefits	228,780
300 Purchased Professional and Technical Services	75,461
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	11,500
Total Support Services - Pupil Health	\$616,606
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	194,462
200 Personnel Services - Employee Benefits	128,601
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	135,402
600 Supplies	28,500
800 Other Objects	17,650
Total Support Services - Business	\$515,615
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	912,569
200 Personnel Services - Employee Benefits	887,910
300 Purchased Professional and Technical Services	240,000
400 Purchased Property Services	572,100
500 Other Purchased Services	9,550
600 Supplies	645,000
700 Property	84,110
800 Other Objects	7,250
Total Operation and Maintenance of Plant Services	\$3,358,489

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	22,596
200 Personnel Services - Employee Benefits	9,870
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,156,250
600 Supplies	13,000
Total Student Transportation Services	\$2,206,716
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	236,498
200 Personnel Services - Employee Benefits	142,639
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	3,000
600 Supplies	177,689
Total Support Services - Central	\$586,826
Total Support Services	\$13,642,454
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	320,882
200 Personnel Services - Employee Benefits	71,790
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	26,250
500 Other Purchased Services	106,000
600 Supplies	71,000
700 Property	52,986
800 Other Objects	17,500
Total Student Activities	\$755,408
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	21,600
200 Personnel Services - Employee Benefits	1,791
Total Community Services	\$23,391
Total Operation of Non-Instructional Services	\$778,799
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	235,500
700 Property	1,060,765
Total Facilities Acquisition, Construction and Improvement Services	\$1,296,265
Total Facilities Acquisition, Construction and Improvement Services	\$1,296,265
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	3,728,250
Total Debt Service / Other Expenditures and Financing Uses	\$3,728,250
5200 <u>Interfund Transfers - Out</u>	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	80,000
Total Interfund Transfers - Out	\$80,000
Total Other Expenditures and Financing Uses	\$3,808,250
TOTAL EXPENDITURES	\$46,054,132

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,385,657	10,385,657
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	500,098	340,098
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 Cash and Short-Term Investments	\$10,885,755	\$10,725,755

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,885,755	\$10,725,755

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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		
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 General Fund		
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		

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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)		
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			

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,787,011	3,814,387
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	\$3,787,011	\$3,814,387
TOTAL INDEBTEDNESS	\$3,787,011	\$3,814,387

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Account Description	Amounts
0810 Nonspendable Fund Balance	337,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	10,048,062
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,048,062
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,385,675