

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Gregory Gates

Contact Person

gpgates@blwd.k12.pa.us

Email Address

6/14/2022

Date

6114122

Date

6/14/22

Date

(814)742-2271

Telephone

Extn :

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellwood-Antis SD	COUNTY : Blair	AUN : 108071003
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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	\$20527382
Ending Unassigned Fund Balance	\$297016
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.44%

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 08/14/22
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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 : Bellwood-Antis SD	County : Blair	AUN Number : 108071003
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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 5/10/2022
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$9,278.84 C x 2%: \$9,081.24</p>	<p>There were several parcels with an assessment value of less than the homestead/farmstead exemption, therefore, money had to be reallocated to the remaining parcels.</p>
5290	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2500, Object 100: \$170,028.00 Function 2500, Object 200: \$181,867.00</p>	<p>Retirement payout for current Business Manager into HRA Account.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary reserve to be used for unexpected expenditures throughout the school year.</p>
8080	<p>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.</p>	<p>Accumulation of funds to be used for unexpected expenditure increases.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed fund balance is for healthcare & PSERS increases, along with technology purchases.</p>

<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	803,863
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,523,849
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,327,712</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,061,199
7000 Revenue from State Sources	11,671,577
8000 Revenue from Federal Sources	527,063
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,259,839</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,587,551</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,248,212
6113 Public Utility Realty Taxes	6,275
6114 Payments in Lieu of Current Taxes - State / Local	17,043
6120 Current Per Capita Taxes, Section 679	12,383
6140 Current Act 511 Taxes - Flat Rate Assessments	45,726
6150 Current Act 511 Taxes - Proportional Assessments	1,045,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	298,360
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	63,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	50,000

REVENUE FROM LOCAL SOURCES \$7,061,199

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,149,075
7220 Vocational Education	61,337
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	834,785
7311 Pupil Transportation Subsidy	476,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	205,147
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,200
7340 State Property Tax Reduction Allocation	454,062
7505 Ready to Learn Block Grant	206,209
7810 State Share of Social Security and Medicare Taxes	413,262
7820 State Share of Retirement Contributions	1,850,000

REVENUE FROM STATE SOURCES \$11,671,577

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	196,616
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,370
8517 NCLB, Title IV - 21st Century Schools	14,077
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	207,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

REVENUE FROM FEDERAL SOURCES \$527,063

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,259,839

Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$5,248,212

Amount of Tax Relief for Homestead Exclusions \$454,062

Total Approx. Tax Revenue: \$5,702,274

Approx. Tax Levy for Tax Rate Calculation: \$5,978,496

Blair

Total

2021-22 Data		
a. Assessed Value	\$609,535,700	\$609,535,700
b. Real Estate Mills	9.3200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$486,538,568	\$486,538,568
d. Assessed Value	\$612,093,000	\$612,093,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,680,873	\$5,680,873
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,680,873	\$5,680,873
(f Total * g)		
i. Base Mills Subject to Index	9.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$5,978,496	\$5,978,496
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	9.7673	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,978,496	\$5,978,496
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,524,434
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,248,212
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,248,212	
Amount of Tax Relief for Homestead Exclusions	<u>\$454,062</u>	
Total Approx. Tax Revenue:	\$5,702,274	
Approx. Tax Levy for Tax Rate Calculation:	\$5,978,496	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.7673	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,978,496	\$5,978,496
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	\$22,095.00	
Number of Homestead/Farmstead Properties	2147	2147
Median Assessed Value of Homestead Properties		\$146,250

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,248,212
Amount of Tax Relief for Homestead Exclusions	<u>\$454,062</u>
Total Approx. Tax Revenue:	\$5,702,274
Approx. Tax Levy for Tax Rate Calculation:	\$5,978,496

Blair	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$454,062	Lowering RE Tax Rate	\$0	\$454,062
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$454,062

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</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>
Blair	612,093,000	9.7673	5,978,496			95.00000%	
Totals:	612,093,000		5,978,496	454,062 =	5,524,434 X	95.00000% =	5,248,212

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,383
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,387
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	18,820
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,919
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$40.00	\$0.00	600
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 45,726 45,726

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	95,000	95,000
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 1,045,000 1,045,000

Total Act 511, Current Taxes 1,090,726

Act 511 Tax Limit -->	486,538,568 X	12	5,838,463
	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>									
	Blair	9.3200	9.7673	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6144	Current Act 511 Trailer Taxes					4.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$40.00	\$40.00	0.00%	Yes	4.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes					4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6154	Current Act 511 Amusement Taxes					4.8%				
6155	Current Act 511 Business Privilege Taxes					4.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.8%				
6157	Current Act 511 Mercantile Taxes					4.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,977,500
1200 Special Programs - Elementary / Secondary	2,118,767
1300 Vocational Education	539,961
1400 Other Instructional Programs - Elementary / Secondary	93,625
Total Instruction	\$11,729,853
2000 Support Services	
2100 Support Services - Students	640,402
2200 Support Services - Instructional Staff	1,257,990
2300 Support Services - Administration	1,392,738
2400 Support Services - Pupil Health	277,277
2500 Support Services - Business	378,545
2600 Operation and Maintenance of Plant Services	1,820,716
2700 Student Transportation Services	732,087
2800 Support Services - Central	73,059
2900 Other Support Services	4,500
Total Support Services	\$6,577,314
3000 Operation of Non-Instructional Services	
3200 Student Activities	678,042
3300 Community Services	13,360
Total Operation of Non-Instructional Services	\$691,402
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,398,813
5200 Interfund Transfers - Out	30,000
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,528,813
Total Estimated Expenditures and Other Financing Uses	\$20,527,382

2022-2023 Final General Fund Budget

LEA : 108071003 Bellwood-Antis SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,894,002
200 Personnel Services - Employee Benefits	3,390,055
300 Purchased Professional and Technical Services	75,218
400 Purchased Property Services	67,386
500 Other Purchased Services	215,108
600 Supplies	335,621
800 Other Objects	110
Total Regular Programs - Elementary / Secondary	\$8,977,500
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,031,891
200 Personnel Services - Employee Benefits	641,576
300 Purchased Professional and Technical Services	249,500
400 Purchased Property Services	1,000
500 Other Purchased Services	133,800
600 Supplies	61,000
Total Special Programs - Elementary / Secondary	\$2,118,767
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	81,935
200 Personnel Services - Employee Benefits	59,011
400 Purchased Property Services	800
500 Other Purchased Services	391,805
600 Supplies	6,410
Total Vocational Education	\$539,961
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,150
200 Personnel Services - Employee Benefits	17,100
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	450
500 Other Purchased Services	9,950
600 Supplies	1,975
Total Other Instructional Programs - Elementary / Secondary	\$93,625
Total Instruction	\$11,729,853
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	276,530
200 Personnel Services - Employee Benefits	192,204
300 Purchased Professional and Technical Services	153,427
400 Purchased Property Services	750
500 Other Purchased Services	2,091
600 Supplies	13,970
700 Property	1,430
Total Support Services - Students	\$640,402

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	551,827
200 Personnel Services - Employee Benefits	393,052
300 Purchased Professional and Technical Services	118,010
400 Purchased Property Services	12,560
500 Other Purchased Services	14,685
600 Supplies	165,911
800 Other Objects	1,945
Total Support Services - Instructional Staff	\$1,257,990
2300 Support Services - Administration	
100 Personnel Services - Salaries	657,039
200 Personnel Services - Employee Benefits	514,299
300 Purchased Professional and Technical Services	108,500
400 Purchased Property Services	10,400
500 Other Purchased Services	45,030
600 Supplies	38,600
700 Property	1,000
800 Other Objects	17,870
Total Support Services - Administration	\$1,392,738
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	96,085
200 Personnel Services - Employee Benefits	63,607
300 Purchased Professional and Technical Services	97,851
400 Purchased Property Services	4,155
500 Other Purchased Services	400
600 Supplies	15,044
700 Property	135
Total Support Services - Pupil Health	\$277,277
2500 Support Services - Business	
100 Personnel Services - Salaries	170,028
200 Personnel Services - Employee Benefits	181,867
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,250
600 Supplies	11,400
800 Other Objects	8,000
Total Support Services - Business	\$378,545
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	597,849
200 Personnel Services - Employee Benefits	458,489
300 Purchased Professional and Technical Services	22,000
400 Purchased Property Services	149,224
500 Other Purchased Services	168,303
600 Supplies	419,351
700 Property	5,000

2022-2023 Final General Fund Budget

LEA : 108071003 Bellwood-Antis SD

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<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,820,716
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,311
200 Personnel Services - Employee Benefits	2,376
300 Purchased Professional and Technical Services	2,400
500 Other Purchased Services	720,000
600 Supplies	2,000
Total Student Transportation Services	\$732,087
2800 Support Services - Central	
100 Personnel Services - Salaries	41,777
200 Personnel Services - Employee Benefits	26,782
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
600 Supplies	1,000
800 Other Objects	2,000
Total Support Services - Central	\$73,059
2900 Other Support Services	
500 Other Purchased Services	4,500
Total Other Support Services	\$4,500
Total Support Services	\$6,577,314
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	340,081
200 Personnel Services - Employee Benefits	121,623
300 Purchased Professional and Technical Services	55,722
400 Purchased Property Services	6,100
500 Other Purchased Services	88,826
600 Supplies	45,905
700 Property	230
800 Other Objects	19,555
Total Student Activities	\$678,042
3300 Community Services	
500 Other Purchased Services	3,360
800 Other Objects	10,000
Total Community Services	\$13,360
Total Operation of Non-Instructional Services	\$691,402
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	307,097
900 Other Uses of Funds	1,091,716
Total Debt Service / Other Expenditures and Financing Uses	\$1,398,813
5200 Interfund Transfers - Out	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	30,000
Total Interfund Transfers - Out	\$30,000
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,528,813
TOTAL EXPENDITURES	\$20,527,382

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	150,000	50,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	70,000	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,470,000	\$1,320,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,470,000	\$1,320,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	11,560,000	10,610,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	502,805	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,689,738	
0599 Other Noncurrent Liabilities	25,227,777	

Total General Fund	\$39,980,320	\$10,610,000
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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
- 0550 Authority Lease Obligations

2022-2023 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

<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	\$39,980,320	\$10,610,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$39,980,320	\$10,610,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	763,153
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	297,016
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,060,169
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,160,169