

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

Crystal Carr

Date

6-16-22

Secretary of the Board - Original Signature Required

Theresa Campbell
Donna August

Date

6-16-22

Chief School Administrator - Original Signature Required

Date

6-16-22

Gary Ceccarelli

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Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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%

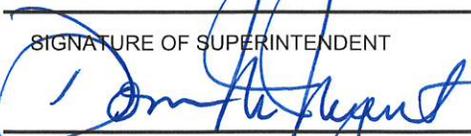
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes No

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

Total Budgeted Expenditures	\$33899982
Ending Unassigned Fund Balance	\$1911250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.63%

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 6.16.22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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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 5/12/22
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$19,823.00 Function 2200, Object 200: \$28,745.00	Para-professionals receive full benefits and have lower salaries
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.	Ending unassigned fund balance will be used to offset any unexpected costs or additional needs
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will be used to offset future retirement contributions

<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	2,086,777
0850 Unassigned Fund Balance	2,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,086,777</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,458,267
7000 Revenue from State Sources	20,039,185
8000 Revenue from Federal Sources	5,402,530
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,899,982</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,986,759</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,063,276
6113 Public Utility Realty Taxes	8,099
6114 Payments in Lieu of Current Taxes - State / Local	83,804
6120 Current Per Capita Taxes, Section 679	19,021
6140 Current Act 511 Taxes - Flat Rate Assessments	44,521
6150 Current Act 511 Taxes - Proportional Assessments	1,105,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,800
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	376,746
6910 Rentals	5,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$8,458,267
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,250,000
7112 Basic Education Funding-Social Security	605,000
7160 Tuition for Orphans Subsidy	18,000
7240 Driver Education - Student	770
7271 Special Education funds for School-Aged Pupils	1,700,000
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	1,254,100
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	384,341
7820 State Share of Retirement Contributions	3,166,000
REVENUE FROM STATE SOURCES	\$20,039,185
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	20,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	946,376
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	97,193

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	69,088
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,694,467
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,000,000
8751 ARP ESSER Learning Loss	450,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,406

REVENUE FROM FEDERAL SOURCES \$5,402,530

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 33,899,982

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$6,063,276
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,100</u>
Total Approx. Tax Revenue:	\$7,317,376
Approx. Tax Levy for Tax Rate Calculation:	\$8,376,854

Beaver

Total

2021-22 Data		
a. Assessed Value	\$118,088,282	\$118,088,282
b. Real Estate Mills	69.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$377,347,326	\$377,347,326
d. Assessed Value	\$117,983,852	\$117,983,852
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,148,091	\$8,148,091
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,148,091	\$8,148,091
(f Total * g)		
i. Base Mills Subject to Index	69.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.12545%	85.12545%
k. Tax Levy Needed	\$8,376,854	\$8,376,854
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	71.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,376,853	\$8,376,853
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,122,753
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,063,276
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,063,276
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,100</u>
Total Approx. Tax Revenue:	\$7,317,376
Approx. Tax Levy for Tax Rate Calculation:	\$8,376,854

	Beaver	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	72.5880	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,564,212	\$8,564,212
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	\$7,246.00	
Number of Homestead/Farmstead Properties	2460	2460
Median Assessed Value of Homestead Properties		\$17,475

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,063,276
Amount of Tax Relief for Homestead Exclusions	<u>\$1,254,100</u>
Total Approx. Tax Revenue:	\$7,317,376
Approx. Tax Levy for Tax Rate Calculation:	\$8,376,854

	Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,254,100	Lowering RE Tax Rate	\$0	\$1,254,100
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,254,100

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>
Beaver	117,983,852	71.0000	8,376,853			85.12545%	
Totals:	117,983,852		8,376,853	- 1,254,100	= 7,122,753	X 85.12545%	= 6,063,276

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,021
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	19,021
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000
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	\$75.00	\$0.00	3,500
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 44,521 44,521

	<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%	930,000	930,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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	0.5000	0.7500	75,000	75,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 1,105,000 1,105,000

Total Act 511, Current Taxes 1,149,521

Act 511 Tax Limit -->	377,347,326 X	12	4,528,168
	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> Beaver	69.0000	71.0000	2.90%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$75.00	\$75.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	5.2%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,391,195
1200 Special Programs - Elementary / Secondary	4,562,159
1300 Vocational Education	648,153
1400 Other Instructional Programs - Elementary / Secondary	344,276
1800 Pre-Kindergarten	288,670
Total Instruction	\$20,234,453
2000 Support Services	
2100 Support Services - Students	1,600,781
2200 Support Services - Instructional Staff	50,868
2300 Support Services - Administration	2,287,095
2400 Support Services - Pupil Health	397,552
2500 Support Services - Business	527,151
2600 Operation and Maintenance of Plant Services	3,158,053
2700 Student Transportation Services	1,555,000
2800 Support Services - Central	869,138
2900 Other Support Services	7,500
Total Support Services	\$10,453,138
3000 Operation of Non-Instructional Services	
3200 Student Activities	702,025
3300 Community Services	286,265
Total Operation of Non-Instructional Services	\$988,290
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	285,000
Total Facilities Acquisition, Construction and Improvement Services	\$285,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,939,101
Total Other Expenditures and Financing Uses	\$1,939,101
Total Estimated Expenditures and Other Financing Uses	\$33,899,982

2022-2023 Final General Fund Budget

LEA : 127041503 Big Beaver Falls Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,849,120
200 Personnel Services - Employee Benefits	4,836,078
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	2,047,737
600 Supplies	618,260
Total Regular Programs - Elementary / Secondary	\$14,391,195
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,547,027
200 Personnel Services - Employee Benefits	1,325,764
300 Purchased Professional and Technical Services	1,156,000
500 Other Purchased Services	453,547
600 Supplies	79,536
800 Other Objects	285
Total Special Programs - Elementary / Secondary	\$4,562,159
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	250,570
200 Personnel Services - Employee Benefits	155,983
500 Other Purchased Services	228,000
600 Supplies	13,600
Total Vocational Education	\$648,153
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	139,535
200 Personnel Services - Employee Benefits	102,541
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	1,000
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	\$344,276
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	152,178
200 Personnel Services - Employee Benefits	122,453
500 Other Purchased Services	3,860
600 Supplies	10,179
Total Pre-Kindergarten	\$288,670
Total Instruction	\$20,234,453
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	946,794
200 Personnel Services - Employee Benefits	634,719
500 Other Purchased Services	1,000
600 Supplies	17,994
800 Other Objects	274

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,600,781
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	19,823
200 Personnel Services - Employee Benefits	28,745
500 Other Purchased Services	2,300
Total Support Services - Instructional Staff	\$50,868
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,176,032
200 Personnel Services - Employee Benefits	768,346
300 Purchased Professional and Technical Services	181,000
400 Purchased Property Services	60,000
500 Other Purchased Services	21,000
600 Supplies	65,717
800 Other Objects	15,000
Total Support Services - Administration	\$2,287,095
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	194,745
200 Personnel Services - Employee Benefits	126,072
300 Purchased Professional and Technical Services	73,500
500 Other Purchased Services	200
600 Supplies	3,035
Total Support Services - Pupil Health	\$397,552
2500 Support Services - Business	
100 Personnel Services - Salaries	250,392
200 Personnel Services - Employee Benefits	172,259
300 Purchased Professional and Technical Services	58,600
400 Purchased Property Services	1,400
500 Other Purchased Services	32,000
600 Supplies	2,000
800 Other Objects	10,500
Total Support Services - Business	\$527,151
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,223,250
200 Personnel Services - Employee Benefits	899,503
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	303,000
500 Other Purchased Services	85,500
600 Supplies	583,000
700 Property	51,800
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,158,053
2700 Student Transportation Services	
500 Other Purchased Services	1,475,000
600 Supplies	80,000

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,555,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	188,480
200 Personnel Services - Employee Benefits	135,872
300 Purchased Professional and Technical Services	50,580
400 Purchased Property Services	11,000
500 Other Purchased Services	38,102
600 Supplies	367,154
700 Property	76,950
800 Other Objects	1,000
Total Support Services - Central	\$869,138
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$10,453,138
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	306,831
200 Personnel Services - Employee Benefits	127,964
300 Purchased Professional and Technical Services	48,200
400 Purchased Property Services	60,000
500 Other Purchased Services	52,500
600 Supplies	80,430
800 Other Objects	26,100
Total Student Activities	\$702,025
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	1,265
300 Purchased Professional and Technical Services	250,000
600 Supplies	15,000
800 Other Objects	10,000
Total Community Services	\$286,265
Total Operation of Non-Instructional Services	\$988,290
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	285,000
Total Facilities Acquisition, Construction and Improvement Services	\$285,000
Total Facilities Acquisition, Construction and Improvement Services	\$285,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	629,900
900 Other Uses of Funds	1,309,201

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$1,939,101
Total Other Expenditures and Financing Uses	\$1,939,101
TOTAL EXPENDITURES	\$33,899,982

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,086,777	4,086,777
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	300,000	400,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,386,777	\$4,486,777

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 **\$4,386,777** **\$4,486,777**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	12,406,882	10,937,812
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	329,168	320,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,736,050	\$11,257,812
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		

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

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$12,736,050	\$11,257,812

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	\$12,736,050	\$11,257,812
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,175,527
0850 Unassigned Fund Balance	1,911,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,086,777

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,086,777
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