

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

Date

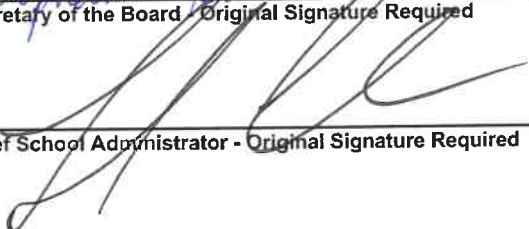
6/20/22



Secretary of the Board - Original Signature Required

Date

6/20/22



Chief School Administrator - Original Signature Required

Date

6/20/22

David J Marsiglio

Contact Person

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Extn :

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 : Bloomsburg Area SD	COUNTY : Columbia	AUN : 116191203
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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.

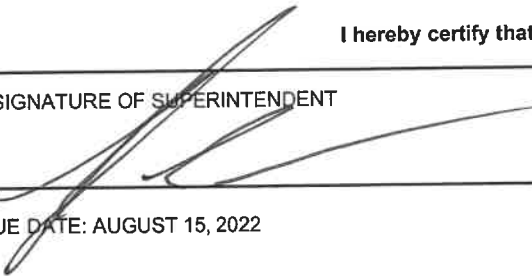
Total Budgeted Expenditures	\$30660853
Ending Unassigned Fund Balance	\$1838146
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.99%

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 6/20/22
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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 : Bloomsburg Area SD	County : Columbia	AUN Number : 116191203
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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 6/20/22
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DUE DATE:

**IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
5110	<p>Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.</p> <p>Function 2700, Object 100: \$1,154,752.00 Function 2700, Object 200: \$0.00 . Provide a justification.</p>	<p>Amount represents contracted carriers. There are no district employees coded for transportation.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$247,845.00 Function 2200, Object 200: \$279,262.00</p>	<p>2200 function includes tuition reimbursement that inflates benefits. Benefit amount is correct.</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 is maintained for unforeseen expenditures.</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>The district maintains a fund balance for contingencies that is within the allowable 8 percent of budgeted expenditures.</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>The School Board of Directors have approved the following committed funds for PSERS retirement \$1,500,000, compensated absences \$250,000, OPEB liabilities \$250,000.</p>

ITEM	AMOUNTS	
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	2,800,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,700,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,500,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,551,824	
7000 Revenue from State Sources	11,238,394	
8000 Revenue from Federal Sources	2,203,781	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		<u>\$29,998,999</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,498,999</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,716,411
6112 Interim Real Estate Taxes	29,500
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	120,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	3,605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	550,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	51,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	269,413
6910 Rentals	19,000
6920 Contributions and Donations from Private Sources	9,000
6940 Tuition from Patrons	34,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$16,551,824
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,285,747
7160 Tuition for Orphans Subsidy	44,000
7240 Driver Education - Student	2,500
7271 Special Education funds for School-Aged Pupils	1,044,727
7311 Pupil Transportation Subsidy	450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	118,080
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	615,058
7505 Ready to Learn Block Grant	234,078
7810 State Share of Social Security and Medicare Taxes	430,870
7820 State Share of Retirement Contributions	1,982,334
REVENUE FROM STATE SOURCES	\$11,238,394
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	443,633
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,533
8517 NCLB, Title IV - 21St Century Schools	33,615
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,000
8751 ARP ESSER Learning Loss	10,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	15,000
8753 ARP ESSER Afterschool Programs	75,000
8754 ARP ESSER Homeless Children and Youth Funds	8,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,203,781
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	\$5,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,998,999

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,716,411	
Amount of Tax Relief for Homestead Exclusions	<u>\$615,058</u>	
Total Approx. Tax Revenue:	\$12,331,469	
Approx. Tax Levy for Tax Rate Calculation:	\$13,079,325	
	Columbia	Total

2021-22 Data		
a. Assessed Value	\$263,517,682	\$263,517,682
b. Real Estate Mills	47.3000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,028,353,296	\$1,028,353,296
d. Assessed Value	\$265,408,377	\$265,408,377
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,464,386	\$12,464,386
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,464,386	\$12,464,386
(f Total * g)		
i. Base Mills Subject to Index	47.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$13,079,325	\$13,079,325
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	49.2800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,079,325	\$13,079,325
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,464,267
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,716,411
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,716,411	
Amount of Tax Relief for Homestead Exclusions	<u>\$615,058</u>	
Total Approx. Tax Revenue:	\$12,331,469	
Approx. Tax Levy for Tax Rate Calculation:	\$13,079,325	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	49.2866	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,081,077	\$13,081,077
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	\$4,493.81	
Number of Homestead/Farmstead Properties	2732	2732
Median Assessed Value of Homestead Properties		\$33,664

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,716,411
Amount of Tax Relief for Homestead Exclusions	<u>\$615,058</u>
Total Approx. Tax Revenue:	\$12,331,469
Approx. Tax Levy for Tax Rate Calculation:	\$13,079,325
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$615,058	Lowering RE Tax Rate	\$0	\$615,058
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$615,058

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 116191203 Bloomsburg Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2022 8:39:19 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Columbia	265,408,377	49.2800	13,079,325			94.00000%	
Totals:	265,408,377		13,079,325	- 615,058	= 12,464,267	X 94.00000%	= 11,716,411
				<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	\$0.00	50,000	50,000
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						50,000	50,000
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			1.060%	0.000%	3,350,000	3,350,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	255,000	255,000
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						3,605,000	3,605,000
Total Act 511, Current Taxes							3,655,000
Act 511 Tax Limit -->				1,028,353,296	X	12	12,340,240
				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>									
	Columbia	47.3000	49.2800	4.19%	Yes	4.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.060%	1.060%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,360,697
1200 Special Programs - Elementary / Secondary	2,825,387
1300 Vocational Education	3,090,664
1400 Other Instructional Programs - Elementary / Secondary	73,520
1500 Nonpublic School Programs	6,000
1700 Higher Education Programs for Secondary Students	142,460
Total Instruction	\$18,498,728
2000 Support Services	
2100 Support Services - Students	857,946
2200 Support Services - Instructional Staff	605,287
2300 Support Services - Administration	2,062,512
2400 Support Services - Pupil Health	414,196
2500 Support Services - Business	448,800
2600 Operation and Maintenance of Plant Services	2,545,911
2700 Student Transportation Services	1,154,752
2800 Support Services - Central	1,143,960
Total Support Services	\$9,233,364
3000 Operation of Non-Instructional Services	
3200 Student Activities	626,105
3300 Community Services	21,000
Total Operation of Non-Instructional Services	\$647,105
5000 Other Expenditures and Financing Uses	
5300 Transfers Out to Component Units/Primary Governments	2,181,656
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,281,656
Total Estimated Expenditures and Other Financing Uses	\$30,660,853

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,957,429
200 Personnel Services - Employee Benefits	4,293,958
300 Purchased Professional and Technical Services	60,125
400 Purchased Property Services	56,512
500 Other Purchased Services	481,452
600 Supplies	489,809
800 Other Objects	21,412
Total Regular Programs - Elementary / Secondary	\$12,360,697
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,010,780
200 Personnel Services - Employee Benefits	717,628
300 Purchased Professional and Technical Services	379,440
500 Other Purchased Services	702,577
600 Supplies	10,066
800 Other Objects	4,896
Total Special Programs - Elementary / Secondary	\$2,825,387
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	318,917
200 Personnel Services - Employee Benefits	201,167
300 Purchased Professional and Technical Services	1,200,000
500 Other Purchased Services	1,340,736
600 Supplies	29,844
Total Vocational Education	\$3,090,664
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	30,200
500 Other Purchased Services	43,120
600 Supplies	200
Total Other Instructional Programs - Elementary / Secondary	\$73,520
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,000
Total Nonpublic School Programs	\$6,000
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	127,460
600 Supplies	15,000
Total Higher Education Programs for Secondary Students	\$142,460
Total Instruction	\$18,498,728
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	506,883
200 Personnel Services - Employee Benefits	321,625
300 Purchased Professional and Technical Services	14,586

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	510
500 Other Purchased Services	1,989
600 Supplies	11,753
800 Other Objects	600
Total Support Services - Students	\$857,946
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	247,845
200 Personnel Services - Employee Benefits	279,262
300 Purchased Professional and Technical Services	6,530
500 Other Purchased Services	5,559
600 Supplies	66,091
Total Support Services - Instructional Staff	\$605,287
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,122,319
200 Personnel Services - Employee Benefits	678,832
300 Purchased Professional and Technical Services	112,344
400 Purchased Property Services	3,584
500 Other Purchased Services	64,099
600 Supplies	65,116
800 Other Objects	16,218
Total Support Services - Administration	\$2,062,512
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	202,477
200 Personnel Services - Employee Benefits	193,898
300 Purchased Professional and Technical Services	612
400 Purchased Property Services	612
500 Other Purchased Services	867
600 Supplies	15,730
Total Support Services - Pupil Health	\$414,196
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	244,400
200 Personnel Services - Employee Benefits	164,712
300 Purchased Professional and Technical Services	7,395
500 Other Purchased Services	918
600 Supplies	28,713
800 Other Objects	2,662
Total Support Services - Business	\$448,800
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	656,930
200 Personnel Services - Employee Benefits	482,981
300 Purchased Professional and Technical Services	182,500
400 Purchased Property Services	355,420
500 Other Purchased Services	135,900
600 Supplies	679,180
700 Property	49,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$2,545,911
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,154,752
Total Student Transportation Services	\$1,154,752
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	217,000
200 Personnel Services - Employee Benefits	157,890
300 Purchased Professional and Technical Services	6,750
400 Purchased Property Services	15,000
500 Other Purchased Services	81,123
600 Supplies	646,197
700 Property	20,000
Total Support Services - Central	\$1,143,960
Total Support Services	\$9,233,364
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	249,800
200 Personnel Services - Employee Benefits	113,890
300 Purchased Professional and Technical Services	43,962
400 Purchased Property Services	20,451
500 Other Purchased Services	90,270
600 Supplies	93,462
800 Other Objects	14,270
Total Student Activities	\$626,105
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
600 Supplies	15,000
Total Community Services	\$21,000
Total Operation of Non-Instructional Services	\$647,105
5000 Other Expenditures and Financing Uses	
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	2,181,656
Total Transfers Out to Component Units/Primary Governments	\$2,181,656
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,281,656
TOTAL EXPENDITURES	\$30,660,853

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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	6,300,000	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	748,000	848,000
Other Capital Projects Fund	33,505	33,600
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	\$7,081,505	\$7,381,600

<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	\$7,081,505	\$7,381,600

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	25,527,595	24,423,257
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,500,000	1,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,027,595	\$27,823,257
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		

<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		

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		

<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	\$29,027,595	\$27,823,257	

<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	1,979,206	1,979,019
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	\$1,979,206	\$1,979,019
TOTAL INDEBTEDNESS	\$31,006,801	\$29,802,276

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	5,600	1,400
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$5,600	\$1,400
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$5,600	\$1,400

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	4,000	1,000
200 Personnel Services - Employee Benefits	1,600	400
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$5,600	\$1,400
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$5,600	\$1,400
TOTAL EXPENDITURES	\$5,600	\$1,400

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	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	500	200
Total Revenue from Local Sources	\$500	\$200
TOTAL REVENUES	\$500	\$200

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,838,146
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,838,146
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,938,146