

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Amy M Tomalavage

Contact Person

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Email Address

6-23-22

Date

6-23-22

Date

6-23-22

Date

(570)366-0515

Telephone

Extn :1023

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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.

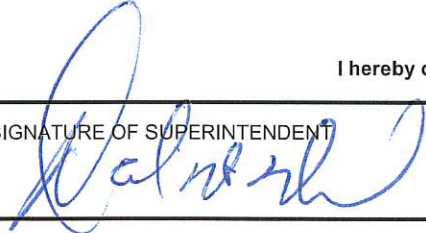
Total Budgeted Expenditures	\$47385428
Ending Unassigned Fund Balance	\$1157988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.44%

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 6-23-22
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DUE DATE: AUGUST 15, 2022

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

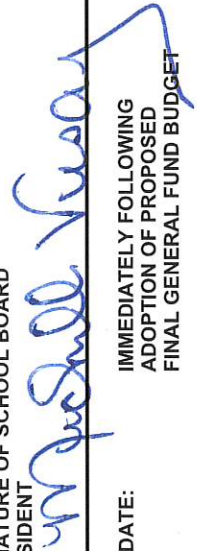
24 PS 6-687(a)(1)

(03/2006)

School District Name : Blue Mountain SD	County : Schuylkill	AUN Number : 129540803
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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 6-23-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be used for unexpected expenditures that may arise throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures that may arise throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for unexpected increases in health, retirement, and future capital improvements.

<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	2,575,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,682,537	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,257,537</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	26,617,934	
7000 Revenue from State Sources	19,123,656	
8000 Revenue from Federal Sources	1,219,289	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$46,960,879</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$51,218,416</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,243,968
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	178,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	210,000
6990 Refunds and Other Miscellaneous Revenue	15,516
REVENUE FROM LOCAL SOURCES	\$26,617,934
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,279,854
7112 Basic Education Funding-Social Security	706,884
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,013,734
7311 Pupil Transportation Subsidy	1,851,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	971,939
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,228,562
REVENUE FROM STATE SOURCES	\$19,123,656
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	384,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,325
8517 NCLB, Title IV - 21St Century Schools	24,177
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,219,289
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	46,960,879

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	3	
Approx. Tax Revenue from RE Taxes:	\$20,244,031	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,939</u>	
Total Approx. Tax Revenue:	\$21,215,970	
Approx. Tax Levy for Tax Rate Calculation:	\$22,739,714	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$531,948,960	\$531,948,960
b. Real Estate Mills	42.8250	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,341,740,357	\$1,341,740,357
d. Assessed Value	\$530,990,000	\$530,990,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,780,714	\$22,780,714
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,780,714	\$22,780,714
(f Total * g)		
i. Base Mills Subject to Index	42.8250	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$22,739,714	\$22,739,714
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	42.8250	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$22,739,647	\$22,739,647
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,767,708
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,243,968
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	
Number of Decimals For Tax Rate Calculation:	3	
Approx. Tax Revenue from RE Taxes:	\$20,244,031	
Amount of Tax Relief for Homestead Exclusions	<u>\$971,939</u>	
Total Approx. Tax Revenue:	\$21,215,970	
Approx. Tax Levy for Tax Rate Calculation:	\$22,739,714	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.6664	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,717,412	\$23,717,412
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	\$3,990.00	
Number of Homestead/Farmstead Properties	5706	5706
Median Assessed Value of Homestead Properties		\$49,360

Act 1 Index (current): 4.3%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	3
Approx. Tax Revenue from RE Taxes:	\$20,244,031
Amount of Tax Relief for Homestead Exclusions	<u>\$971,939</u>
Total Approx. Tax Revenue:	\$21,215,970
Approx. Tax Levy for Tax Rate Calculation:	\$22,739,714
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,939	Lowering RE Tax Rate	\$0	\$971,939
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$971,939

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Schuylkill	530,990,000	42.8250	22,739,647				93.00000%		
Totals:	530,990,000		22,739,647	-	971,939	=	21,767,708	X	93.00000% = 20,243,968
				<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		44,000		44,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$10.00	\$0.00		3,750		3,750
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							47,750		47,750
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,400,000		2,400,000
6152	Current Act 511 Occupation Taxes			230.0000	0.000		1,560,000		1,560,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		365,000		365,000
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							4,325,000		4,325,000
Total Act 511, Current Taxes									4,372,750
Act 511 Tax Limit -->					1,341,740,357	X	12		16,100,884
					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> Schuylkill <u>Current Act 511 Taxes– Flat Rate Assessments</u>	42.8250	42.8250	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,298,440
1200 Special Programs - Elementary / Secondary	7,906,053
1300 Vocational Education	1,722,845
1400 Other Instructional Programs - Elementary / Secondary	6,845
Total Instruction	\$26,934,183
2000 Support Services	
2100 Support Services - Students	1,748,962
2200 Support Services - Instructional Staff	758,142
2300 Support Services - Administration	3,023,780
2400 Support Services - Pupil Health	895,706
2500 Support Services - Business	613,709
2600 Operation and Maintenance of Plant Services	3,990,541
2700 Student Transportation Services	2,641,260
2800 Support Services - Central	1,503,625
Total Support Services	\$15,175,725
3000 Operation of Non-Instructional Services	
3200 Student Activities	930,931
3300 Community Services	241,545
Total Operation of Non-Instructional Services	\$1,172,476
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,053,044
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$4,103,044
Total Estimated Expenditures and Other Financing Uses	\$47,385,428

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		9,273,227
200 Personnel Services - Employee Benefits		6,827,936
300 Purchased Professional and Technical Services		150,012
400 Purchased Property Services		4,950
500 Other Purchased Services		667,755
600 Supplies		366,470
700 Property		3,200
800 Other Objects		4,890
Total Regular Programs - Elementary / Secondary		\$17,298,440
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		3,289,957
200 Personnel Services - Employee Benefits		2,542,171
300 Purchased Professional and Technical Services		672,300
500 Other Purchased Services		1,335,100
600 Supplies		65,900
800 Other Objects		625
Total Special Programs - Elementary / Secondary		\$7,906,053
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		492,340
200 Personnel Services - Employee Benefits		323,686
400 Purchased Property Services		4,350
500 Other Purchased Services		869,669
600 Supplies		29,800
800 Other Objects		3,000
Total Vocational Education		\$1,722,845
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,300
200 Personnel Services - Employee Benefits		20
400 Purchased Property Services		1,500
500 Other Purchased Services		950
600 Supplies		75
Total Other Instructional Programs - Elementary / Secondary		\$6,845
Total Instruction		\$26,934,183
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,025,266
200 Personnel Services - Employee Benefits		676,656
300 Purchased Professional and Technical Services		21,000
500 Other Purchased Services		3,725
600 Supplies		20,475
800 Other Objects		1,840
Total Support Services - Students		\$1,748,962

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	360,901
200 Personnel Services - Employee Benefits	348,451
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,000
500 Other Purchased Services	465
600 Supplies	42,825
Total Support Services - Instructional Staff	\$758,142
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,675,118
200 Personnel Services - Employee Benefits	1,133,902
300 Purchased Professional and Technical Services	69,000
500 Other Purchased Services	50,505
600 Supplies	47,955
800 Other Objects	47,300
Total Support Services - Administration	\$3,023,780
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	427,539
200 Personnel Services - Employee Benefits	326,837
300 Purchased Professional and Technical Services	126,380
400 Purchased Property Services	410
500 Other Purchased Services	175
600 Supplies	13,550
800 Other Objects	815
Total Support Services - Pupil Health	\$895,706
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	295,373
200 Personnel Services - Employee Benefits	242,561
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
Total Support Services - Business	\$613,709
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,370,015
200 Personnel Services - Employee Benefits	1,078,626
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	451,850
500 Other Purchased Services	162,500
600 Supplies	770,500
700 Property	118,500
800 Other Objects	50
Total Operation and Maintenance of Plant Services	\$3,990,541
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	50,414
200 Personnel Services - Employee Benefits	45,696
500 Other Purchased Services	2,537,500
600 Supplies	7,650
Total Student Transportation Services	\$2,641,260
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	336,290
200 Personnel Services - Employee Benefits	217,375
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	152,300
500 Other Purchased Services	164,460
600 Supplies	188,200
700 Property	60,000
Total Support Services - Central	\$1,503,625
Total Support Services	\$15,175,725
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	463,675
200 Personnel Services - Employee Benefits	194,606
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	32,500
500 Other Purchased Services	66,950
600 Supplies	99,500
800 Other Objects	3,200
Total Student Activities	\$930,931
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	545
300 Purchased Professional and Technical Services	240,000
Total Community Services	\$241,545
Total Operation of Non-Instructional Services	\$1,172,476
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	805,855
900 Other Uses of Funds	3,247,189
Total Debt Service / Other Expenditures and Financing Uses	\$4,053,044
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$4,103,044
TOTAL EXPENDITURES	\$47,385,428

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,800,000	7,300,000
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	1,337,700	1,100,000
Other Capital Projects Fund	9,207,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,425,500	1,430,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$20,570,200	\$10,480,000

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		

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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	\$20,570,200	\$10,480,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	62,819,647	58,716,629
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	950,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,819,647	\$59,666,629
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$63,819,647	\$59,666,629	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$63,819,647	\$59,666,629

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,157,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,832,988
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,882,988