

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required

6.28.2022

Date



Secretary of the Board - Original Signature Required

6.28.2022

Date



Chief School Administrator - Original Signature Required

6.28.2022

Date

Laurie Piccirillo

(814)265-8411 Extn :

Contact Person

Telephone Extension

lpiccirillo@brockway.k12.pa.us

Email Address

**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 : Brockway Area SD	County : Jefferson	AUN Number : 106330703
--	-----------------------	---------------------------

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 5-23-22
---	-----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00 . Provide a justification.	This amount represents the portion of retiree health insurance premiums the district has committed to paying. No associated salaries.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$41,861.00 Function 2700, Object 200: \$48,041.00	District pays large portion of medical benefits.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,000.00	This amount represents the portion of retiree health insurance premiums the district has committed to paying. No associated 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.	Used for future expenditures
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future OPEB obligations and amount needed to balance future budget.

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

0840 Assigned Fund Balance

9,535,000

0850 Unassigned Fund Balance

187,579

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$9,722,579

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

4,422,667

7000 Revenue from State Sources

11,576,134

8000 Revenue from Federal Sources

1,368,387

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$17,367,188

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$27,089,767

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,856,217
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	26,250
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,500
6150 Current Act 511 Taxes - Proportional Assessments	963,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	254,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$4,422,667

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,480,926
7112 Basic Education Funding-Social Security	350,855
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	47,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	765,000
7311 Pupil Transportation Subsidy	573,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	443,387
7505 Ready to Learn Block Grant	193,887
7820 State Share of Retirement Contributions	1,634,079

REVENUE FROM STATE SOURCES \$11,576,134

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,000
8517 NCLB, Title IV - 21st Century Schools	18,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	378,480
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	600,693

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	38,601
8752 ARP ESSER Summer Programs	7,720
8753 ARP ESSER Afterschool Programs	7,893
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

REVENUE FROM FEDERAL SOURCES	\$1,368,387
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,367,188
---	-------------------

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,857,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$443,387</u>		
Total Approx. Tax Revenue:	\$3,300,387		
Approx. Tax Levy for Tax Rate Calculation:	\$3,482,749		

	Elk	Jefferson	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$11,671,729	\$144,970,900	\$156,642,629
b. Real Estate Mills	28.8300	21.4800	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$34,258,737	\$315,658,479	\$349,917,216
d. Assessed Value	\$11,690,679	\$146,229,780	\$157,920,459
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$336,496	\$3,113,975	\$3,450,471
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	9.79053%	90.20947%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$337,819	\$3,112,652	\$3,450,471
(f Total * g)			
i. Base Mills Subject to Index	28.9433	21.4800	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$340,980	\$3,141,769	\$3,482,749
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	29.1600	21.4800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$340,900	\$3,141,016	\$3,481,916
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,038,529
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,856,217
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.9%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,857,000

Amount of Tax Relief for Homestead Exclusions

\$443,387

Total Approx. Tax Revenue:

\$3,300,387

Approx. Tax Levy for Tax Rate Calculation:

\$3,482,749

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.3615	22.5325	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$354,947	\$3,294,923	\$3,649,870
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$7,150.00	\$9,705.00	
Number of Homestead/Farmstead Properties	238	1885	2123
Median Assessed Value of Homestead Properties			\$43,180

Act 1 Index (current): 4.9%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,857,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$443,387</u>			
Total Approx. Tax Revenue:	\$3,300,387			
Approx. Tax Levy for Tax Rate Calculation:	\$3,482,749			
	Elk	Jefferson		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,387	Lowering RE Tax Rate	\$0	\$443,387
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$443,387

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>
Elk	11,690,679	29.1600	340,900			94.00000%	
Jefferson	146,229,780	21.4800	3,141,016			94.00000%	
Totals:	157,920,459		3,481,916	- 443,387 =	3,038,529 X	94.00000% =	2,856,217

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,500
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	17,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			29,500
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	700,000
6152 Current Act 511 Occupation Taxes	1000.0000	0.000	203,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			963,000
Total Act 511, Current Taxes			992,500
Act 511 Tax Limit -->		349,917,216 X	12
		Market Value	Mills
			4,199,007
			(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>									
	Elk	28.9433	29.1600	0.75%	Yes	4.9%				
	Jefferson	21.4800	21.4800	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	1000.0000	1000.0000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,820,135
1200 Special Programs - Elementary / Secondary	2,018,915
1300 Vocational Education	1,039,564
1400 Other Instructional Programs - Elementary / Secondary	26,605
1500 Nonpublic School Programs	3,500
Total Instruction	\$10,908,719
2000 Support Services	
2100 Support Services - Students	547,593
2200 Support Services - Instructional Staff	613,247
2300 Support Services - Administration	1,244,330
2400 Support Services - Pupil Health	158,332
2500 Support Services - Business	576,683
2600 Operation and Maintenance of Plant Services	1,661,767
2700 Student Transportation Services	943,902
2800 Support Services - Central	235,000
2900 Other Support Services	13,000
Total Support Services	\$5,993,854
3000 Operation of Non-Instructional Services	
3200 Student Activities	560,369
3300 Community Services	33,000
Total Operation of Non-Instructional Services	\$593,369
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	575,800
Total Facilities Acquisition, Construction and Improvement Services	\$575,800
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	126,000
Total Other Expenditures and Financing Uses	\$126,000
Total Estimated Expenditures and Other Financing Uses	\$18,197,742

2022-2023 Final General Fund Budget

LEA : 106330703 Brockway Area SD

Printed 7/8/2022 11:11:54 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,268,597
200 Personnel Services - Employee Benefits	3,161,222
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	12,500
500 Other Purchased Services	159,300
600 Supplies	156,100
700 Property	50,000
800 Other Objects	11,416
Total Regular Programs - Elementary / Secondary	\$7,820,135
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	746,601
200 Personnel Services - Employee Benefits	659,662
300 Purchased Professional and Technical Services	169,750
500 Other Purchased Services	429,650
600 Supplies	12,252
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$2,018,915
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	120,846
200 Personnel Services - Employee Benefits	92,766
400 Purchased Property Services	400
500 Other Purchased Services	803,552
600 Supplies	22,000
Total Vocational Education	\$1,039,564
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,455
300 Purchased Professional and Technical Services	900
400 Purchased Property Services	250
500 Other Purchased Services	3,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$26,605
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,500
Total Nonpublic School Programs	\$3,500
Total Instruction	\$10,908,719
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	269,715
200 Personnel Services - Employee Benefits	195,433
300 Purchased Professional and Technical Services	79,950
500 Other Purchased Services	900

2022-2023 Final General Fund Budget

LEA : 106330703 Brockway Area SD

Printed 7/8/2022 11:11:54 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	595
Total Support Services - Students	\$547,593
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	290,763
200 Personnel Services - Employee Benefits	253,834
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,250
500 Other Purchased Services	6,800
600 Supplies	24,100
Total Support Services - Instructional Staff	\$613,247
2300 Support Services - Administration	
100 Personnel Services - Salaries	659,853
200 Personnel Services - Employee Benefits	476,731
300 Purchased Professional and Technical Services	56,500
400 Purchased Property Services	24,000
500 Other Purchased Services	14,100
600 Supplies	9,796
800 Other Objects	3,350
Total Support Services - Administration	\$1,244,330
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	84,953
200 Personnel Services - Employee Benefits	64,059
300 Purchased Professional and Technical Services	3,220
400 Purchased Property Services	250
500 Other Purchased Services	500
600 Supplies	5,000
800 Other Objects	350
Total Support Services - Pupil Health	\$158,332
2500 Support Services - Business	
100 Personnel Services - Salaries	284,037
200 Personnel Services - Employee Benefits	222,846
300 Purchased Professional and Technical Services	8,100
400 Purchased Property Services	17,000
500 Other Purchased Services	15,200
600 Supplies	15,000
800 Other Objects	14,500
Total Support Services - Business	\$576,683
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	654,065
200 Personnel Services - Employee Benefits	520,002
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	208,700
500 Other Purchased Services	86,000
600 Supplies	132,000

2022-2023 Final General Fund Budget

LEA : 106330703 Brockway Area SD

Printed 7/8/2022 11:11:54 AM

<u>Description</u>	<u>Amount</u>
700 Property	50,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,661,767
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,861
200 Personnel Services - Employee Benefits	48,041
500 Other Purchased Services	854,000
Total Student Transportation Services	\$943,902
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	235,000
Total Support Services - Central	\$235,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$5,993,854
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	214,861
200 Personnel Services - Employee Benefits	127,938
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	9,200
500 Other Purchased Services	77,600
600 Supplies	60,750
800 Other Objects	31,020
Total Student Activities	\$560,369
3300 <u>Community Services</u>	
800 Other Objects	33,000
Total Community Services	\$33,000
Total Operation of Non-Instructional Services	\$593,369
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	575,800
Total Facilities Acquisition, Construction and Improvement Services	\$575,800
Total Facilities Acquisition, Construction and Improvement Services	\$575,800
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	126,000
Total Debt Service / Other Expenditures and Financing Uses	\$126,000
Total Other Expenditures and Financing Uses	\$126,000
TOTAL EXPENDITURES	\$18,197,742

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,000,000	8,500,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,000,000	\$8,500,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$9,000,000** **\$8,500,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	520,000	520,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,989,000	9,989,000
0599 Other Noncurrent Liabilities	688,000	658,000

Total General Fund	\$11,197,000	\$11,167,000
---------------------------	---------------------	---------------------

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

818,000

728,000

Total Other Capital Projects Fund

\$818,000

\$728,000

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	\$12,015,000	\$11,895,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$12,015,000	\$11,895,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,000,000
0850 Unassigned Fund Balance	892,025
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,892,025

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,892,025
--	--------------------