


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

June 23, 2022

Date



Secretary of the Board - Original Signature Required

June 23, 2022

Date



Chief School Administrator - Original Signature Required

June 23, 2022

Date

Michael Llewellyn

Contact Person

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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 : Brownsville Area SD	COUNTY : Fayette	AUN : 101260803
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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	\$31828661
Ending Unassigned Fund Balance	\$1350000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.24%

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 : Brownsville Area SD	County : Fayette	AUN Number : 101260803
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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 May 18, 2022
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DUE DATE: IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned Fund Balance to provide for unforeseen needs during the school year and for cash flow stability.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,350,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,350,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,267,639	
7000 Revenue from State Sources	21,318,999	
8000 Revenue from Federal Sources	3,242,023	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$31,828,661</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,178,661</u>

LEA : 101260803 Brownsville Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,122,889
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	11,700
6120 Current Per Capita Taxes, Section 679	16,500
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	852,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	711,050
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	28,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6920 Contributions and Donations from Private Sources	25,000
6990 Refunds and Other Miscellaneous Revenue	50,500
REVENUE FROM LOCAL SOURCES	\$7,267,639
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,760,281
7112 Basic Education Funding-Social Security	525,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,743,280
7311 Pupil Transportation Subsidy	1,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	422,719
7505 Ready to Learn Block Grant	412,719
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$21,318,999
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,100,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21St Century Schools	60,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,837,023
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$3,242,023
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,828,661

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,125,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,719</u>		
Total Approx. Tax Revenue:	\$5,547,719		
Approx. Tax Levy for Tax Rate Calculation:	\$6,367,042		

	Fayette	Washington	Total
2021-22 Data			
a. Assessed Value	\$319,590,910	\$10,426,500	\$330,017,410
b. Real Estate Mills	19.4300	13.3300	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$415,147,986	\$9,104,276	\$424,252,262
d. Assessed Value	\$320,538,510	\$10,414,200	\$330,952,710
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$6,209,651	\$138,985	\$6,348,636
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	97.85404%	2.14596%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,212,397	\$136,239	\$6,348,636
(f Total * g)			
i. Base Mills Subject to Index	19.4385	13.3300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	86.24340%	85.00000%	86.21672%
k. Tax Levy Needed	\$6,230,408	\$136,634	\$6,367,042
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	19.4300	13.1100	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$6,228,063	\$136,530	\$6,364,593
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,941,874
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,122,889
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,125,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,719</u>		
Total Approx. Tax Revenue:	\$5,547,719		
Approx. Tax Levy for Tax Rate Calculation:	\$6,367,042		

	Fayette	Washington	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.4298	14.0098	
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)	\$6,548,538	\$145,901	\$6,694,439
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	\$6,676.00	\$9,894.00	
Number of Homestead/Farmstead Properties	3251	54	3305
Median Assessed Value of Homestead Properties			\$50,000

Act 1 Index (current): 5.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,125,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$422,719</u>		
Total Approx. Tax Revenue:	\$5,547,719		
Approx. Tax Levy for Tax Rate Calculation:	\$6,367,042		
	Fayette	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$422,719	Lowering RE Tax Rate	\$0	\$422,719
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$422,719

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101260803 Brownsville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
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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>
Fayette	320,538,510	19.4300	6,228,063			86.24340%	
Washington	10,414,200	13.1100	136,530			85.00000%	
Totals:	330,952,710		6,364,593	- 422,719 =	5,941,874 X	86.21672% =	5,122,889
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	16,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	24,000	16,500
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	24,000	18,500
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						48,000	35,000
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			0.500%	0.000%	900,000	800,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	52,000	52,000
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						952,000	852,000
Total Act 511, Current Taxes							887,000
Act 511 Tax Limit -->				424,252,262 X	12	5,091,027	
				Market Value	Mills	(511 Limit)	

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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>									
	Fayette	19.4385	19.4300	-0.03%	Yes	5.1%				
	Washington	13.3300	13.1100	-1.64%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,257,527
1200 Special Programs - Elementary / Secondary	6,042,650
1300 Vocational Education	650,000
1400 Other Instructional Programs - Elementary / Secondary	666,415
1500 Nonpublic School Programs	12,000
Total Instruction	\$18,628,592
2000 Support Services	
2100 Support Services - Students	1,162,565
2200 Support Services - Instructional Staff	204,510
2300 Support Services - Administration	1,690,614
2400 Support Services - Pupil Health	361,859
2500 Support Services - Business	467,020
2600 Operation and Maintenance of Plant Services	2,818,025
2700 Student Transportation Services	2,808,895
2800 Support Services - Central	322,044
2900 Other Support Services	10,500
Total Support Services	\$9,846,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	563,541
3300 Community Services	6,300
Total Operation of Non-Instructional Services	\$569,841
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,784,196
Total Other Expenditures and Financing Uses	\$2,784,196
Total Estimated Expenditures and Other Financing Uses	\$31,828,661

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,610,438
200 Personnel Services - Employee Benefits	4,286,889
300 Purchased Professional and Technical Services	98,500
400 Purchased Property Services	21,000
500 Other Purchased Services	934,200
600 Supplies	302,000
700 Property	3,600
800 Other Objects	900
Total Regular Programs - Elementary / Secondary	\$11,257,527
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,756,971
200 Personnel Services - Employee Benefits	1,237,879
300 Purchased Professional and Technical Services	1,365,000
400 Purchased Property Services	10,000
500 Other Purchased Services	1,663,200
600 Supplies	9,400
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$6,042,650
1300 <u>Vocational Education</u>	
500 Other Purchased Services	650,000
Total Vocational Education	\$650,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,000
200 Personnel Services - Employee Benefits	14,415
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	583,000
600 Supplies	25,000
Total Other Instructional Programs - Elementary / Secondary	\$666,415
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$18,628,592
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	355,413
200 Personnel Services - Employee Benefits	274,152
300 Purchased Professional and Technical Services	525,600
400 Purchased Property Services	3,000
500 Other Purchased Services	1,000
600 Supplies	3,400
Total Support Services - Students	\$1,162,565

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	103,190
200 Personnel Services - Employee Benefits	55,376
300 Purchased Professional and Technical Services	39,144
500 Other Purchased Services	2,300
600 Supplies	1,000
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$204,510
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	910,865
200 Personnel Services - Employee Benefits	557,024
300 Purchased Professional and Technical Services	101,100
400 Purchased Property Services	15,750
500 Other Purchased Services	53,675
600 Supplies	39,500
800 Other Objects	12,700
Total Support Services - Administration	\$1,690,614
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	203,806
200 Personnel Services - Employee Benefits	147,003
400 Purchased Property Services	900
500 Other Purchased Services	150
600 Supplies	10,000
Total Support Services - Pupil Health	\$361,859
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	242,763
200 Personnel Services - Employee Benefits	170,257
300 Purchased Professional and Technical Services	20,500
400 Purchased Property Services	6,500
500 Other Purchased Services	9,000
600 Supplies	4,000
800 Other Objects	14,000
Total Support Services - Business	\$467,020
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,156,068
200 Personnel Services - Employee Benefits	902,257
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	156,500
500 Other Purchased Services	94,700
600 Supplies	425,500
700 Property	30,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,818,025
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	6,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,802,395
Total Student Transportation Services	\$2,808,895
2800 Support Services - Central	
100 Personnel Services - Salaries	119,033
200 Personnel Services - Employee Benefits	104,561
300 Purchased Professional and Technical Services	7,700
400 Purchased Property Services	3,250
500 Other Purchased Services	42,500
600 Supplies	5,000
700 Property	40,000
Total Support Services - Central	\$322,044
2900 Other Support Services	
500 Other Purchased Services	10,500
Total Other Support Services	\$10,500
Total Support Services	\$9,846,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	252,320
200 Personnel Services - Employee Benefits	87,071
300 Purchased Professional and Technical Services	49,750
400 Purchased Property Services	10,600
500 Other Purchased Services	85,800
600 Supplies	42,500
700 Property	4,000
800 Other Objects	31,500
Total Student Activities	\$563,541
3300 Community Services	
300 Purchased Professional and Technical Services	3,000
600 Supplies	3,300
Total Community Services	\$6,300
Total Operation of Non-Instructional Services	\$569,841
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,059,196
900 Other Uses of Funds	1,725,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,784,196
Total Other Expenditures and Financing Uses	\$2,784,196
TOTAL EXPENDITURES	\$31,828,661

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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	1,350,000	1,350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	505,000	500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,100,000	550,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,955,000	\$2,400,000

<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	\$2,955,000	\$2,400,000

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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	36,200,000	36,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	7,000	
0540 Accumulated Compensated Absences	322,000	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,930,000	5,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,459,000	\$41,300,000
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		

<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		

<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		

<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	\$41,459,000	\$41,300,000

<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	\$41,459,000	\$41,300,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,350,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,350,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,350,000