

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2022

President of the Board - Original Signature Required

Walter J. Potts

Date

6/28/2022

Secretary of the Board - Original Signature Required

[Signature]

Date

6/28/2022

Chief School Administrator - Original Signature Required

[Signature]

Date

7/5/22

Dennis K Shaffer

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Extn :

Contact Person

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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 : Chestnut Ridge SD	COUNTY : Bedford	AUN : 108051503
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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	\$23560295
Ending Unassigned Fund Balance	\$193281
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.82%

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 6/28/2022
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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 : Chestnut Ridge SD	County : Bedford	AUN Number : 108051503
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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 
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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.	We budget \$100,000 as a reserve for unexpected expenditures.
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.	The board passed a resolution to keep an unassigned fund balance for use with future unexpected expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The board passed a resolution to commit a balance of the fund balance for a specific purpose.

<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	7,921,375
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,720,630
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,642,005</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,041,431
7000 Revenue from State Sources	14,535,142
8000 Revenue from Federal Sources	401,302
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$21,977,875</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$31,619,880</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,097,796
6113 Public Utility Realty Taxes	6,300
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	1,040,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	254,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,523
6940 Tuition from Patrons	232,712
6990 Refunds and Other Miscellaneous Revenue	36,000
REVENUE FROM LOCAL SOURCES	\$7,041,431
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,449,584
7112 Basic Education Funding-Social Security	367,654
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	10,000
7271 Special Education funds for School-Aged Pupils	1,061,216
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	1,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	503,475
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,700
7340 State Property Tax Reduction Allocation	570,078
7501 PA Accountability Grants	285,476
7820 State Share of Retirement Contributions	1,666,459
REVENUE FROM STATE SOURCES	\$14,535,142
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,652
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,037
8517 NCLB, Title IV - 21st Century Schools	28,613
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$401,302
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,977,875

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,097,796
Amount of Tax Relief for Homestead Exclusions	<u>\$570,078</u>
Total Approx. Tax Revenue:	\$5,667,874
Approx. Tax Levy for Tax Rate Calculation:	\$5,969,485

Bedford

Total

2021-22 Data		
a. Assessed Value	\$650,195,588	\$650,195,588
b. Real Estate Mills	8.8640	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$655,054,475	\$655,054,475
d. Assessed Value	\$653,839,064	\$653,839,064
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$5,763,334	\$5,763,334
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$5,763,334	\$5,763,334
(f Total * g)		
i. Base Mills Subject to Index	8.8640	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.41399%	94.41399%
k. Tax Levy Needed	\$5,969,485	\$5,969,485
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	9.1299	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,969,485	\$5,969,485
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,399,407
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,097,796
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,097,796	
Amount of Tax Relief for Homestead Exclusions	<u>\$570,078</u>	
Total Approx. Tax Revenue:	\$5,667,874	
Approx. Tax Levy for Tax Rate Calculation:	\$5,969,485	
	Bedford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.2717	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,062,200	\$6,062,200
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	\$19,244.00	
Number of Homestead/Farmstead Properties	3305	3305
Median Assessed Value of Homestead Properties		\$105,150

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,097,796
Amount of Tax Relief for Homestead Exclusions	<u>\$570,078</u>
Total Approx. Tax Revenue:	\$5,667,874
Approx. Tax Levy for Tax Rate Calculation:	\$5,969,485
	Bedford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$570,078	Lowering RE Tax Rate	\$0		\$570,078
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$570,078

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>
Bedford	653,839,064	9.1299	5,969,485			94.41399%	
Totals:	653,839,064		5,969,485	570,078	5,399,407	94.41399%	5,097,796

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	30,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	90,000	90,000
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 1,040,000 1,040,000

Total Act 511, Current Taxes 1,070,000

Act 511 Tax Limit -->	655,054,475	12	7,860,654
	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> Bedford	8.8640	9.1299	3.00%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,532,356
1200 Special Programs - Elementary / Secondary	2,512,257
1300 Vocational Education	990,050
1400 Other Instructional Programs - Elementary / Secondary	421,782
1800 Pre-Kindergarten	353,157
Total Instruction	\$13,809,602
2000 Support Services	
2100 Support Services - Students	623,587
2200 Support Services - Instructional Staff	625,790
2300 Support Services - Administration	1,536,750
2400 Support Services - Pupil Health	247,675
2500 Support Services - Business	499,602
2600 Operation and Maintenance of Plant Services	1,697,469
2700 Student Transportation Services	1,812,707
2800 Support Services - Central	269,360
2900 Other Support Services	5,618
Total Support Services	\$7,318,558
3000 Operation of Non-Instructional Services	
3200 Student Activities	329,174
Total Operation of Non-Instructional Services	\$329,174
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,002,961
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,102,961
Total Estimated Expenditures and Other Financing Uses	\$23,560,295

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,496,407
200 Personnel Services - Employee Benefits	3,196,305
300 Purchased Professional and Technical Services	81,815
400 Purchased Property Services	30,557
500 Other Purchased Services	1,298,480
600 Supplies	297,314
700 Property	82,273
800 Other Objects	49,205
Total Regular Programs - Elementary / Secondary	\$9,532,356
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,131,791
200 Personnel Services - Employee Benefits	778,858
300 Purchased Professional and Technical Services	277,500
500 Other Purchased Services	304,819
600 Supplies	19,279
800 Other Objects	10
Total Special Programs - Elementary / Secondary	\$2,512,257
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	379,531
200 Personnel Services - Employee Benefits	292,080
500 Other Purchased Services	277,424
600 Supplies	20,886
700 Property	20,000
800 Other Objects	129
Total Vocational Education	\$990,050
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	60,465
200 Personnel Services - Employee Benefits	49,417
300 Purchased Professional and Technical Services	268,400
500 Other Purchased Services	42,000
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$421,782
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	213,445
200 Personnel Services - Employee Benefits	139,712
Total Pre-Kindergarten	\$353,157
Total Instruction	\$13,809,602
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	344,339
200 Personnel Services - Employee Benefits	265,543
300 Purchased Professional and Technical Services	2,515

2022-2023 Final General Fund Budget

LEA : 108051503 Chestnut Ridge SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,050
600 Supplies	9,720
800 Other Objects	420
Total Support Services - Students	\$623,587
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	328,052
200 Personnel Services - Employee Benefits	229,405
300 Purchased Professional and Technical Services	39,521
600 Supplies	22,517
700 Property	3,000
800 Other Objects	3,295
Total Support Services - Instructional Staff	\$625,790
2300 Support Services - Administration	
100 Personnel Services - Salaries	773,041
200 Personnel Services - Employee Benefits	552,537
300 Purchased Professional and Technical Services	112,933
500 Other Purchased Services	16,450
600 Supplies	58,739
800 Other Objects	23,050
Total Support Services - Administration	\$1,536,750
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	125,358
200 Personnel Services - Employee Benefits	108,968
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	675
600 Supplies	7,724
800 Other Objects	350
Total Support Services - Pupil Health	\$247,675
2500 Support Services - Business	
100 Personnel Services - Salaries	198,376
200 Personnel Services - Employee Benefits	173,344
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	33,200
500 Other Purchased Services	15,500
600 Supplies	25,689
800 Other Objects	14,993
Total Support Services - Business	\$499,602
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	516,828
200 Personnel Services - Employee Benefits	434,701
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	154,250
500 Other Purchased Services	121,240
600 Supplies	412,250
700 Property	10,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	27,200
Total Operation and Maintenance of Plant Services	\$1,697,469
2700 Student Transportation Services	
100 Personnel Services - Salaries	51,674
200 Personnel Services - Employee Benefits	36,454
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,721,079
Total Student Transportation Services	\$1,812,707
2800 Support Services - Central	
100 Personnel Services - Salaries	87,514
200 Personnel Services - Employee Benefits	62,061
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	1,500
600 Supplies	3,285
Total Support Services - Central	\$269,360
2900 Other Support Services	
500 Other Purchased Services	5,618
Total Other Support Services	\$5,618
Total Support Services	\$7,318,558
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	144,883
200 Personnel Services - Employee Benefits	63,691
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	96,300
800 Other Objects	300
Total Student Activities	\$329,174
Total Operation of Non-Instructional Services	\$329,174
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,002,961
Total Interfund Transfers - Out	\$2,002,961
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,102,961
TOTAL EXPENDITURES	\$23,560,295

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,910,499	7,163,013
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	\$8,910,499	\$7,163,013

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	\$8,910,499	\$7,163,013
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	7,413,029	5,608,369
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$7,413,029	\$5,608,369
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$7,413,029	\$5,608,369

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	\$7,413,029	\$5,608,369
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,921,375
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	138,210
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,059,585
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,159,585