

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2022

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Required

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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	\$45851633
Ending Unassigned Fund Balance	\$3549933
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.74%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

**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 : Conneaut SD	County : Crawford	AUN Number : 105201033
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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 05-18-2022
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$385,033.00 Function 2600, Object 200: \$386,849.00	Increases in health insurance costs have caused benefit costs to exceed wage costs in this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District maintains a budgetary reserve for unanticipated 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 District maintains an unassigned fund balance.
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 District maintains a committed fund balance.

<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	236,682
0820 Restricted Fund Balance	115,023
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,933
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,347,378</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,642,935
7000 Revenue from State Sources	21,752,056
8000 Revenue from Federal Sources	6,456,642
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,851,633</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,199,011</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,224,220
6113 Public Utility Realty Taxes	15,300
6114 Payments in Lieu of Current Taxes - State / Local	110,728
6120 Current Per Capita Taxes, Section 679	38,875
6140 Current Act 511 Taxes - Flat Rate Assessments	38,875
6150 Current Act 511 Taxes - Proportional Assessments	1,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,414,000
6500 Earnings on Investments	274,186
6700 Revenues from LEA Activities	24,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	428,700
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	39,000
6940 Tuition from Patrons	125,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	42,951

REVENUE FROM LOCAL SOURCES \$17,642,935

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,430,553
7112 Basic Education Funding-Social Security	533,704
7160 Tuition for Orphans Subsidy	2,500
7220 Vocational Education	134,930
7271 Special Education funds for School-Aged Pupils	1,830,818
7311 Pupil Transportation Subsidy	2,350,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	727,017
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,223,759
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	426,026
7820 State Share of Retirement Contributions	2,927,749

REVENUE FROM STATE SOURCES \$21,752,056

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	844,709
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	106,148

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	55,000
8519 NCLB, Title VI - Flexibility and Accountability	35,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,063,230
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,773,268
8745 GEER II - Governor's Emergency Education Relief Fund	87,205
8751 ARP ESSER Learning Loss	194,840
8752 ARP ESSER Summer Programs	57,666
8753 ARP ESSER Afterschool Programs	24,576
8754 ARP ESSER Homeless Children and Youth Funds	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	25,000

REVENUE FROM FEDERAL SOURCES \$6,456,642

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 45,851,633

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,224,220
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,946</u>
Total Approx. Tax Revenue:	\$14,448,166
Approx. Tax Levy for Tax Rate Calculation:	\$15,598,123

Crawford

Total

2021-22 Data		
a. Assessed Value	\$300,402,285	\$300,402,285
b. Real Estate Mills	51.5500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$986,795,896	\$986,795,896
d. Assessed Value	\$302,582,402	\$302,582,402
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,485,738	\$15,485,738
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,485,738	\$15,485,738
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.99984%	91.99984%
k. Tax Levy Needed	\$15,598,123	\$15,598,123
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	51.5500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,598,123	\$15,598,123
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,374,177
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,224,220
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,224,220	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,946</u>	
Total Approx. Tax Revenue:	\$14,448,166	
Approx. Tax Levy for Tax Rate Calculation:	\$15,598,123	

Crawford	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	53.9213	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,315,636	\$16,315,636
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	\$5,143.00	
Number of Homestead/Farmstead Properties	4637	4637
Median Assessed Value of Homestead Properties		\$26,000

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,224,220
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,946</u>
Total Approx. Tax Revenue:	\$14,448,166
Approx. Tax Levy for Tax Rate Calculation:	\$15,598,123
	Crawford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,223,759	Lowering RE Tax Rate	\$0	\$1,223,759
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$187			\$187
Amount of Tax Relief from State/Local Sources				\$1,223,946

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>
Crawford	302,582,402	51.5500	15,598,123			91.99984%	
Totals:	302,582,402		15,598,123	- 1,223,946	= 14,374,177	X 91.99984%	= 13,224,220

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		38,875
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	45,200
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 45,200 38,875

	<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%	1,550,000	1,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000	275,000
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 1,825,000 1,825,000

Total Act 511, Current Taxes 1,863,875

Act 511 Tax Limit -->	986,795,896 X	12	11,841,551
	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> Crawford	51.5500	51.5500	0.00%	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	0.500%	0.500%	0.00%	Yes	4.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,068,391
1200 Special Programs - Elementary / Secondary	5,546,983
1300 Vocational Education	3,000,861
1400 Other Instructional Programs - Elementary / Secondary	278,881
1500 Nonpublic School Programs	18,000
Total Instruction	\$23,913,116
2000 Support Services	
2100 Support Services - Students	1,503,333
2200 Support Services - Instructional Staff	1,231,056
2300 Support Services - Administration	2,847,127
2400 Support Services - Pupil Health	616,032
2500 Support Services - Business	518,186
2600 Operation and Maintenance of Plant Services	3,389,748
2700 Student Transportation Services	3,850,000
2800 Support Services - Central	985,584
2900 Other Support Services	53,000
Total Support Services	\$14,994,066
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,118,130
3300 Community Services	27,250
Total Operation of Non-Instructional Services	\$1,145,380
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,103,606
Total Facilities Acquisition, Construction and Improvement Services	\$2,103,606
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,591,313
5900 Budgetary Reserve	104,152
Total Other Expenditures and Financing Uses	\$3,695,465
Total Estimated Expenditures and Other Financing Uses	\$45,851,633

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,375,448
200 Personnel Services - Employee Benefits	5,608,493
300 Purchased Professional and Technical Services	358,250
400 Purchased Property Services	21,400
500 Other Purchased Services	988,622
600 Supplies	643,894
700 Property	69,728
800 Other Objects	2,556
Total Regular Programs - Elementary / Secondary	\$15,068,391
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,129,020
200 Personnel Services - Employee Benefits	1,582,019
300 Purchased Professional and Technical Services	1,225,912
500 Other Purchased Services	580,062
600 Supplies	29,410
800 Other Objects	560
Total Special Programs - Elementary / Secondary	\$5,546,983
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	833,971
200 Personnel Services - Employee Benefits	668,002
300 Purchased Professional and Technical Services	25,750
400 Purchased Property Services	5,120
500 Other Purchased Services	1,401,435
600 Supplies	63,349
700 Property	3,234
Total Vocational Education	\$3,000,861
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	15,186
500 Other Purchased Services	223,200
600 Supplies	5,000
800 Other Objects	495
Total Other Instructional Programs - Elementary / Secondary	\$278,881
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	18,000
Total Nonpublic School Programs	\$18,000
Total Instruction	\$23,913,116
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	746,723
200 Personnel Services - Employee Benefits	585,743
300 Purchased Professional and Technical Services	40,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	15,236
600 Supplies	114,080
800 Other Objects	1,551
Total Support Services - Students	\$1,503,333
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	591,020
200 Personnel Services - Employee Benefits	485,607
300 Purchased Professional and Technical Services	39,360
400 Purchased Property Services	500
500 Other Purchased Services	26,987
600 Supplies	86,382
700 Property	700
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,231,056
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,332,455
200 Personnel Services - Employee Benefits	1,027,040
300 Purchased Professional and Technical Services	342,830
400 Purchased Property Services	3,325
500 Other Purchased Services	48,787
600 Supplies	65,945
800 Other Objects	26,745
Total Support Services - Administration	\$2,847,127
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	294,580
200 Personnel Services - Employee Benefits	279,726
300 Purchased Professional and Technical Services	19,980
400 Purchased Property Services	2,035
500 Other Purchased Services	3,811
600 Supplies	15,900
Total Support Services - Pupil Health	\$616,032
2500 Support Services - Business	
100 Personnel Services - Salaries	219,691
200 Personnel Services - Employee Benefits	193,758
300 Purchased Professional and Technical Services	32,251
500 Other Purchased Services	6,280
600 Supplies	49,653
800 Other Objects	16,553
Total Support Services - Business	\$518,186
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	385,033
200 Personnel Services - Employee Benefits	386,849
300 Purchased Professional and Technical Services	120,779
400 Purchased Property Services	1,583,982
500 Other Purchased Services	132,779

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<u>Description</u>	<u>Amount</u>
600 Supplies	750,669
700 Property	28,563
800 Other Objects	1,094
Total Operation and Maintenance of Plant Services	\$3,389,748
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,850,000
Total Student Transportation Services	\$3,850,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	281,691
200 Personnel Services - Employee Benefits	226,791
300 Purchased Professional and Technical Services	27,251
400 Purchased Property Services	11,000
500 Other Purchased Services	77,351
600 Supplies	260,500
700 Property	100,000
800 Other Objects	1,000
Total Support Services - Central	\$985,584
2900 <u>Other Support Services</u>	
500 Other Purchased Services	53,000
Total Other Support Services	\$53,000
Total Support Services	\$14,994,066
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	433,154
200 Personnel Services - Employee Benefits	209,307
300 Purchased Professional and Technical Services	98,393
400 Purchased Property Services	54,220
500 Other Purchased Services	115,650
600 Supplies	137,783
700 Property	64,393
800 Other Objects	5,230
Total Student Activities	\$1,118,130
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	10,000
600 Supplies	5,000
800 Other Objects	2,250
Total Community Services	\$27,250
Total Operation of Non-Instructional Services	\$1,145,380
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,103,606

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$2,103,606
Total Facilities Acquisition, Construction and Improvement Services	\$2,103,606
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	866,313
900 Other Uses of Funds	2,725,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,591,313
5900 Budgetary Reserve	
800 Other Objects	104,152
Total Budgetary Reserve	\$104,152
Total Other Expenditures and Financing Uses	\$3,695,465
TOTAL EXPENDITURES	\$45,851,633

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,260,442	9,260,442
Public Purpose (Expendable) Trust Fund	250,000	250,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,915,387	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	150,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,665,829	\$11,250,442

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,500,000	4,500,000
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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments	\$5,500,000	\$4,500,000
TOTAL CASH AND INVESTMENTS	\$17,165,829	\$15,750,442

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	21,780,000	18,895,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,124,765	1,150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	19,305,149	19,500,000
0599 Other Noncurrent Liabilities	47,958,802	48,000,000
Total General Fund	\$90,168,716	\$87,545,000

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

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	\$90,168,716	\$87,545,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,725,000	2,885,000
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 Short-Term Payables	\$2,725,000	\$2,885,000
TOTAL INDEBTEDNESS	\$92,893,716	\$90,430,000

Account Description	Amounts
0810 Nonspendable Fund Balance	236,682
0820 Restricted Fund Balance	115,023
0830 Committed Fund Balance	8,797,445
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,549,933
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,347,378
5900 Budgetary Reserve	104,152
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,803,235