

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Fort LeBoeuf SD	COUNTY : Erie	AUN : 105253553
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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%

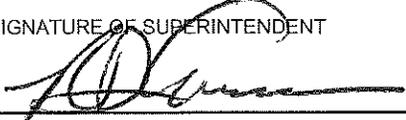
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$39416275
Ending Unassigned Fund Balance	\$303898
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.77%

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 6/16/2022
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DUE DATE: AUGUST 15, 2022

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

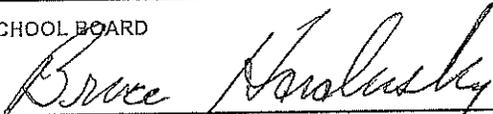
24 PS 6-687(a)(1)

(03/2006)

School District Name : Fort LeBoeuf SD	County : Erie	AUN Number : 105253553
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/16/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$18,609.13 C x 2%: \$17,975.12</p>	<p>There are 223 properties that have an Assessed Value less than the Assessed Value Exclusion that will receive a full real estate tax exclusion allowing for the remaining amount per Homestead to be redistributed to others.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>Budgetary Reserve is budgeted each year in case there are unplanned or emergency expenses</p>
8080	<p>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.</p>	<p>Ending Unassigned Fund Balance falls below the 8% limit and will be used to help with cash flow needs and future budget shortfalls</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Board approved Fund Balance commitments are intended for a specific purpose, such as the PSERS Rate Stabilization, Compensated Absences, OPEB, Health Care rate increases and Capital Projects fund transfers.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Board approved Fund Balance assignments include Curriculum and Technology Cycle on-to-one Chromebook initiative and the future purchases of school buses.</p>

<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	2,788,586
0820 Restricted Fund Balance	429,947
0830 Committed Fund Balance	8,372,166
0840 Assigned Fund Balance	1,570,000
0850 Unassigned Fund Balance	2,191,570
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,133,736</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,988,830
7000 Revenue from State Sources	15,407,435
8000 Revenue from Federal Sources	2,735,662
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	<u>\$38,141,927</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$50,275,663</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,344,329
6112 Interim Real Estate Taxes	155,001
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6120 Current Per Capita Taxes, Section 679	32,500
6140 Current Act 511 Taxes - Flat Rate Assessments	92,500
6150 Current Act 511 Taxes - Proportional Assessments	2,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	608,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	38,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	451,500
6910 Rentals	3,500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	22,500
6960 Services Provided Other Local Governmental Units / LEAs	42,000
6990 Refunds and Other Miscellaneous Revenue	24,500

REVENUE FROM LOCAL SOURCES \$19,988,830

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,447,542
7112 Basic Education Funding-Social Security	650,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,286,269
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,042,113
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,327
7340 State Property Tax Reduction Allocation	898,756
7505 Ready to Learn Block Grant	281,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7820 State Share of Retirement Contributions	3,000,000

REVENUE FROM STATE SOURCES \$15,407,435

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	470,613
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	72,585

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21St Century Schools	36,178
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,736,210
8751 ARP ESSER Learning Loss	192,912
8752 ARP ESSER Summer Programs	38,582
8753 ARP ESSER Afterschool Programs	38,582
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000

REVENUE FROM FEDERAL SOURCES \$2,735,662

OTHER FINANCING SOURCES

9400 Sale of or Compensation for Loss of Fixed Assets	10,000
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OTHER FINANCING SOURCES \$10,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 38,141,927

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,344,329
Amount of Tax Relief for Homestead Exclusions	<u>\$898,756</u>
Total Approx. Tax Revenue:	\$17,243,085
Approx. Tax Levy for Tax Rate Calculation:	\$18,153,215

Erie

Total

2021-22 Data		
a. Assessed Value	\$1,355,745,817	\$1,355,745,817
b. Real Estate Mills	12.8100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,351,171,461	\$1,351,171,461
d. Assessed Value	\$1,360,810,708	\$1,360,810,708
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$17,367,104	\$17,367,104
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,367,104	\$17,367,104
(f Total * g)		
i. Base Mills Subject to Index	12.8100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.72525%	94.72525%
k. Tax Levy Needed	\$18,153,215	\$18,153,215
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.3400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,153,215	\$18,153,215
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,254,459
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,344,329
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,344,329	
Amount of Tax Relief for Homestead Exclusions	<u>\$898,756</u>	
Total Approx. Tax Revenue:	\$17,243,085	
Approx. Tax Levy for Tax Rate Calculation:	\$18,153,215	

Erie

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.3480	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,164,101	\$18,164,101
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	\$16,503.00	
Number of Homestead/Farmstead Properties	4167	4167
Median Assessed Value of Homestead Properties		\$134,480

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,344,329
Amount of Tax Relief for Homestead Exclusions	<u>\$898,756</u>
Total Approx. Tax Revenue:	\$17,243,085
Approx. Tax Levy for Tax Rate Calculation:	\$18,153,215

Erie	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$898,756	Lowering RE Tax Rate	\$0		\$898,756
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$898,756

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>
Erie	1,360,810,708	13.3400	18,153,215			94.72525%	
Totals:	1,360,810,708		18,153,215	898,756 =	17,254,459 X	94.72525% =	16,344,329

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,500
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	32,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	60,000
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 92,500 92,500

	<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	1.000%	0.000%	1,850,000	1,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	250,000	250,000
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 2,100,000 2,100,000

Total Act 511, Current Taxes 2,192,500

Act 511 Tax Limit -->	1,351,171,461 X	12	16,214,058
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate			2021-22 (Rebalanced)	2022-23	
6111	<u>Current Real Estate Taxes</u>								
	Erie	12.8100	13.3400	4.14%	Yes	4.2%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.2%			
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.2%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.2%			
	<u>Current Act 511 Taxes-- Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.2%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,248,599
1200 Special Programs - Elementary / Secondary	6,015,210
1300 Vocational Education	914,882
1400 Other Instructional Programs - Elementary / Secondary	311,813
1500 Nonpublic School Programs	24,545
Total Instruction	\$23,515,049
2000 Support Services	
2100 Support Services - Students	1,515,992
2200 Support Services - Instructional Staff	1,503,977
2300 Support Services - Administration	2,505,973
2400 Support Services - Pupil Health	614,292
2500 Support Services - Business	232,980
2600 Operation and Maintenance of Plant Services	2,668,137
2700 Student Transportation Services	1,972,865
2800 Support Services - Central	665,985
2900 Other Support Services	75,000
Total Support Services	\$11,755,201
3000 Operation of Non-Instructional Services	
3200 Student Activities	848,646
3300 Community Services	2,250
Total Operation of Non-Instructional Services	\$850,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	348,600
Total Facilities Acquisition, Construction and Improvement Services	\$348,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,596,529
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$2,946,529
Total Estimated Expenditures and Other Financing Uses	\$39,416,275

2022-2023 Final General Fund Budget

LEA : 105253553 Fort LeBoeuf SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,585,228
200 Personnel Services - Employee Benefits	5,821,711
300 Purchased Professional and Technical Services	230,722
400 Purchased Property Services	66,080
500 Other Purchased Services	1,002,525
600 Supplies	417,958
700 Property	123,125
800 Other Objects	1,250
Total Regular Programs - Elementary / Secondary	\$16,248,599
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,832,510
200 Personnel Services - Employee Benefits	2,043,059
300 Purchased Professional and Technical Services	491,461
400 Purchased Property Services	1,300
500 Other Purchased Services	544,075
600 Supplies	93,855
700 Property	7,000
800 Other Objects	1,950
Total Special Programs - Elementary / Secondary	\$6,015,210
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	293,400
200 Personnel Services - Employee Benefits	190,994
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	150
500 Other Purchased Services	392,000
600 Supplies	13,338
Total Vocational Education	\$914,882
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	64,265
200 Personnel Services - Employee Benefits	44,566
300 Purchased Professional and Technical Services	68,582
500 Other Purchased Services	133,600
800 Other Objects	800
Total Other Instructional Programs - Elementary / Secondary	\$311,813
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	16,000
200 Personnel Services - Employee Benefits	6,995
600 Supplies	1,550
Total Nonpublic School Programs	\$24,545
Total Instruction	\$23,515,049
2000 Support Services	
2100 <u>Support Services - Students</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	751,940
200 Personnel Services - Employee Benefits	568,740
300 Purchased Professional and Technical Services	156,770
500 Other Purchased Services	14,300
600 Supplies	20,127
800 Other Objects	4,115
Total Support Services - Students	\$1,515,992
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	547,840
200 Personnel Services - Employee Benefits	519,537
300 Purchased Professional and Technical Services	57,559
400 Purchased Property Services	8,050
500 Other Purchased Services	2,675
600 Supplies	104,091
700 Property	263,550
800 Other Objects	675
Total Support Services - Instructional Staff	\$1,503,977
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,348,190
200 Personnel Services - Employee Benefits	778,735
300 Purchased Professional and Technical Services	144,000
400 Purchased Property Services	32,375
500 Other Purchased Services	136,200
600 Supplies	35,650
700 Property	1,675
800 Other Objects	29,148
Total Support Services - Administration	\$2,505,973
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	282,810
200 Personnel Services - Employee Benefits	207,259
300 Purchased Professional and Technical Services	115,915
400 Purchased Property Services	838
500 Other Purchased Services	550
600 Supplies	6,920
Total Support Services - Pupil Health	\$614,292
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	133,000
200 Personnel Services - Employee Benefits	96,905
500 Other Purchased Services	2,575
800 Other Objects	500
Total Support Services - Business	\$232,980
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	911,040
200 Personnel Services - Employee Benefits	792,182
300 Purchased Professional and Technical Services	5,300

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	210,475
500 Other Purchased Services	109,425
600 Supplies	552,565
700 Property	85,800
800 Other Objects	1,350
Total Operation and Maintenance of Plant Services	\$2,668,137
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	692,494
200 Personnel Services - Employee Benefits	691,362
300 Purchased Professional and Technical Services	7,875
400 Purchased Property Services	37,500
500 Other Purchased Services	66,000
600 Supplies	298,600
700 Property	177,409
800 Other Objects	1,625
Total Student Transportation Services	\$1,972,865
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	268,925
200 Personnel Services - Employee Benefits	219,837
300 Purchased Professional and Technical Services	60,200
400 Purchased Property Services	37,850
500 Other Purchased Services	32,200
600 Supplies	19,098
700 Property	9,000
800 Other Objects	18,875
Total Support Services - Central	\$665,985
2900 <u>Other Support Services</u>	
500 Other Purchased Services	75,000
Total Other Support Services	\$75,000
Total Support Services	\$11,755,201
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	416,500
200 Personnel Services - Employee Benefits	196,458
300 Purchased Professional and Technical Services	81,450
400 Purchased Property Services	17,200
500 Other Purchased Services	41,150
600 Supplies	46,086
700 Property	22,102
800 Other Objects	27,700
Total Student Activities	\$848,646
3300 <u>Community Services</u>	
800 Other Objects	2,250

<u>Description</u>	<u>Amount</u>
Total Community Services	\$2,250
Total Operation of Non-Instructional Services	\$850,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	348,600
Total Facilities Acquisition, Construction and Improvement Services	\$348,600
Total Facilities Acquisition, Construction and Improvement Services	\$348,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	140,407
900 Other Uses of Funds	2,456,122
Total Debt Service / Other Expenditures and Financing Uses	\$2,596,529
5200 Interfund Transfers - Out	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$2,946,529
TOTAL EXPENDITURES	\$39,416,275

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	14,000,000	13,500,000
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	1,950,000	1,775,000
Other Capital Projects Fund		
Debt Service Fund	1,574,996	
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	515,000	530,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	75,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,119,996	\$15,880,000

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	\$18,119,996	\$15,880,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	7,120,000	4,870,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	202,111	
0540 Accumulated Compensated Absences	1,454,927	1,400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,394,000	2,425,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,171,038	\$8,695,000

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

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	\$11,171,038	\$8,695,000

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	\$11,171,038	\$8,695,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	2,788,586
0820 Restricted Fund Balance	429,947
0830 Committed Fund Balance	8,985,490
0840 Assigned Fund Balance	1,570,000
0850 Unassigned Fund Balance	303,898
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,859,388
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,327,921