

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

6/20/2022

Date



Secretary of the Board - Original Signature Required

6/20/2022

Date



Chief School Administrator - Original Signature Required

6/22/2022

Date

Jon Perry

Contact Person

(724)327-5456

Extn :7621

Telephone

Extension

jperry@franklinregional.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Franklin Regional SD	COUNTY : Westmoreland	AUN : 107652603
---	--------------------------	--------------------

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	\$64517870
Ending Unassigned Fund Balance	\$4758445
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.37%

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 <i>Dennis R. Pinao, J</i>	DATE <i>6/23/2022</i>
--	--------------------------

DUE DATE: AUGUST 15, 2022

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

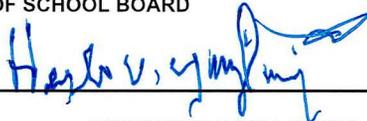
24 PS 6-687(a)(1)

(03/2006)

School District Name : Franklin Regional SD	County : Westmoreland	AUN Number : 107652603
---	---------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/2/2022
---	-------------------------

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.	This is reserved for unexpected costs that may occur during the fiscal year.
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.	This is maintained to offset significant unanticipated costs, and also for cash flow during times of slow revenue collections.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is committed for future retirement costs, curriculum materials, and via board policy minimum fund balance requirements.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is assigned for future repairs to athletic facilities, Middle School House activities, community support, and donations to District libraries.

<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	477,045
0820 Restricted Fund Balance	2,247,254
0830 Committed Fund Balance	2,904,722
0840 Assigned Fund Balance	189,812
0850 Unassigned Fund Balance	5,092,724
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,187,258</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	44,414,935
7000 Revenue from State Sources	18,401,011
8000 Revenue from Federal Sources	966,645
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$63,782,591</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$71,969,849</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	36,666,857
6113 Public Utility Realty Taxes	35,000
6120 Current Per Capita Taxes, Section 679	75,000
6140 Current Act 511 Taxes - Flat Rate Assessments	116,700
6150 Current Act 511 Taxes - Proportional Assessments	5,476,878
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	265,000
6700 Revenues from LEA Activities	138,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	601,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES \$44,414,935

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,542,653
7112 Basic Education Funding-Social Security	1,146,257
7271 Special Education funds for School-Aged Pupils	2,000,353
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	41,304
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,060,974
7505 Ready to Learn Block Grant	334,456
7820 State Share of Retirement Contributions	5,280,014

REVENUE FROM STATE SOURCES \$18,401,011

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	219,708
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,847
8517 NCLB, Title IV - 21st Century Schools	19,320
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	660,770
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	\$966,645
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,782,591

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,666,857
Amount of Tax Relief for Homestead Exclusions	<u>\$1,061,244</u>
Total Approx. Tax Revenue:	\$37,728,101
Approx. Tax Levy for Tax Rate Calculation:	\$38,971,559

	Westmoreland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$365,470,510	\$365,470,510
b. Real Estate Mills	103.6100	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,188,010,560	\$2,188,010,560
d. Assessed Value	\$366,411,800	\$366,411,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$37,866,400	\$37,866,400
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$37,866,400	\$37,866,400
(f Total * g)		
i. Base Mills Subject to Index	103.6100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.72000%	96.72000%
k. Tax Levy Needed	\$38,971,559	\$38,971,559
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	106.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,971,559	\$38,971,559
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,910,315
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$36,666,857
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,666,857
Amount of Tax Relief for Homestead Exclusions	<u>\$1,061,244</u>
Total Approx. Tax Revenue:	\$37,728,101
Approx. Tax Levy for Tax Rate Calculation:	\$38,971,559

	Westmoreland	Total
--	---------------------	--------------

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	107.1327	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$39,254,685	\$39,254,685
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		
Assessed Value Exclusion per Homestead	\$1,480.00	
V. Number of Homestead/Farmstead Properties	6741	6741
Median Assessed Value of Homestead Properties		\$34,510

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,666,857
Amount of Tax Relief for Homestead Exclusions	<u>\$1,061,244</u>
Total Approx. Tax Revenue:	\$37,728,101
Approx. Tax Levy for Tax Rate Calculation:	\$38,971,559
	Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,060,974	Lowering RE Tax Rate	\$0	\$1,060,974
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$270			\$270
Amount of Tax Relief from State/Local Sources				\$1,061,244

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>
Westmoreland	366,411,800	106.3600	38,971,559			96.72000%	
Totals:	366,411,800		38,971,559	- 1,061,244	= 37,910,315	X 96.72000%	= 36,666,857

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		75,000
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	75,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	41,000
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	\$60.00	\$0.00	700
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 116,700 116,700

	<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%	4,801,878	4,801,878
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	25,000	25,000
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 5,476,878 5,476,878

Total Act 511, Current Taxes 5,593,578

Act 511 Tax Limit -->	2,188,010,560 X	12	26,256,127
	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> Westmoreland	103.6100	106.3600	2.66%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$60.00	\$60.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	10.000%	10.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,485,294
1200 Special Programs - Elementary / Secondary	7,178,152
1300 Vocational Education	647,328
1400 Other Instructional Programs - Elementary / Secondary	107,009
1500 Nonpublic School Programs	22,330
Total Instruction	\$39,440,113
2000 Support Services	
2100 Support Services - Students	2,328,434
2200 Support Services - Instructional Staff	1,396,638
2300 Support Services - Administration	3,526,000
2400 Support Services - Pupil Health	502,104
2500 Support Services - Business	675,078
2600 Operation and Maintenance of Plant Services	5,643,214
2700 Student Transportation Services	3,223,672
2800 Support Services - Central	1,459,773
2900 Other Support Services	20,000
Total Support Services	\$18,774,913
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,766,726
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$1,768,726
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,224,118
5200 Interfund Transfers - Out	925,000
5900 Budgetary Reserve	385,000
Total Other Expenditures and Financing Uses	\$4,534,118
Total Estimated Expenditures and Other Financing Uses	\$64,517,870

2022-2023 Final General Fund Budget

LEA : 107652603 Franklin Regional SD

Printed 6/23/2022 2:11:54 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,145,533
200 Personnel Services - Employee Benefits	11,297,722
300 Purchased Professional and Technical Services	47,700
400 Purchased Property Services	117,221
500 Other Purchased Services	942,730
600 Supplies	932,338
800 Other Objects	2,050
Total Regular Programs - Elementary / Secondary	\$31,485,294
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,418,727
200 Personnel Services - Employee Benefits	2,091,725
300 Purchased Professional and Technical Services	313,000
500 Other Purchased Services	1,289,365
600 Supplies	60,970
800 Other Objects	4,365
Total Special Programs - Elementary / Secondary	\$7,178,152
1300 <u>Vocational Education</u>	
500 Other Purchased Services	647,328
Total Vocational Education	\$647,328
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,000
200 Personnel Services - Employee Benefits	6,509
500 Other Purchased Services	85,500
Total Other Instructional Programs - Elementary / Secondary	\$107,009
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,330
Total Nonpublic School Programs	\$22,330
Total Instruction	\$39,440,113
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,393,259
200 Personnel Services - Employee Benefits	858,382
300 Purchased Professional and Technical Services	41,925
400 Purchased Property Services	1,968
500 Other Purchased Services	9,400
600 Supplies	16,500
800 Other Objects	7,000
Total Support Services - Students	\$2,328,434
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	671,109
200 Personnel Services - Employee Benefits	509,742

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	87,367
500 Other Purchased Services	46,500
600 Supplies	80,415
800 Other Objects	1,505
Total Support Services - Instructional Staff	\$1,396,638
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,866,580
200 Personnel Services - Employee Benefits	1,203,351
300 Purchased Professional and Technical Services	263,750
500 Other Purchased Services	37,701
600 Supplies	31,470
800 Other Objects	123,148
Total Support Services - Administration	\$3,526,000
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	293,646
200 Personnel Services - Employee Benefits	173,498
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	300
500 Other Purchased Services	2,960
600 Supplies	7,200
Total Support Services - Pupil Health	\$502,104
2500 Support Services - Business	
100 Personnel Services - Salaries	348,517
200 Personnel Services - Employee Benefits	222,582
300 Purchased Professional and Technical Services	29,000
400 Purchased Property Services	4,336
500 Other Purchased Services	59,133
600 Supplies	6,750
800 Other Objects	4,760
Total Support Services - Business	\$675,078
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,444,694
200 Personnel Services - Employee Benefits	1,467,316
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	788,845
500 Other Purchased Services	153,159
600 Supplies	533,500
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,643,214
2700 Student Transportation Services	
100 Personnel Services - Salaries	125,252
200 Personnel Services - Employee Benefits	67,990
500 Other Purchased Services	2,872,660
600 Supplies	157,495
800 Other Objects	275

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,223,672
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	419,968
200 Personnel Services - Employee Benefits	260,138
300 Purchased Professional and Technical Services	351,218
400 Purchased Property Services	42,280
500 Other Purchased Services	37,800
600 Supplies	345,219
800 Other Objects	3,150
Total Support Services - Central	\$1,459,773
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$18,774,913
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	854,474
200 Personnel Services - Employee Benefits	482,834
300 Purchased Professional and Technical Services	97,300
400 Purchased Property Services	25,240
500 Other Purchased Services	170,983
600 Supplies	99,955
800 Other Objects	35,940
Total Student Activities	\$1,766,726
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	1,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$1,768,726
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,103,118
900 Other Uses of Funds	1,121,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,224,118
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	925,000
Total Interfund Transfers - Out	\$925,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	385,000
Total Budgetary Reserve	\$385,000
Total Other Expenditures and Financing Uses	\$4,534,118
TOTAL EXPENDITURES	\$64,517,870

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	13,500,000	12,550,000
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	8,500,000	7,000,000
Other Capital Projects Fund	1,500,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	370,000
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	\$24,000,000	\$19,920,000

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	\$24,000,000	\$19,920,000
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	52,400,000	51,305,000
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 General Fund	\$52,400,000	\$51,305,000
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

<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

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	\$52,400,000	\$51,305,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,121,000	1,095,000
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	\$1,121,000	\$1,095,000
TOTAL INDEBTEDNESS	\$53,521,000	\$52,400,000

Account Description	Amounts
0810 Nonspendable Fund Balance	477,045
0820 Restricted Fund Balance	2,247,254
0830 Committed Fund Balance	2,503,722
0840 Assigned Fund Balance	189,812
0850 Unassigned Fund Balance	4,758,445
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,451,979
5900 Budgetary Reserve	385,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,561,278