

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Robert C. Photos
President of the Board - Original Signature Required

Date

6-20-2022

Beverly Kiner
Secretary of the Board - Original Signature Required

Date

6-20-2022

Christie E. Bynum
Chief School Administrator - Original Signature Required

Date

6-20-2022

Thomas Showwaker

Contact Person

Telephone

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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 : Littlestown Area SD	COUNTY : Adams	AUN : 112015203
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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.

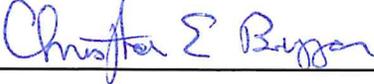
Total Budgeted Expenditures	\$37374353
Ending Unassigned Fund Balance	\$827257
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.21%

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 6-20-2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Littlestown Area SD	County : Adams	AUN Number : 112015203
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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.	Budgetary Reserves is allocated for unanticipated expenses during the 2021-22 school 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.	Unassigned Fund Balance is for unanticipated expenditures in the future
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Technology Reserve - \$400,000. Future MS/HS Project - \$4,551,056. Future Health Care needs \$1,200,000. ESSERS Accrued Funding \$355,984.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,507,040
0850 Unassigned Fund Balance	1,891,943
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,398,983</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,599,871
7000 Revenue from State Sources	13,441,195
8000 Revenue from Federal Sources	1,093,601
9000 Other Financing Sources	175,000
Total Estimated Revenues And Other Financing Sources	<u>\$36,309,667</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,708,650</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	15,821,476
6112 Interim Real Estate Taxes	60,001
6113 Public Utility Realty Taxes	18,700
6120 Current Per Capita Taxes, Section 679	48,047
6140 Current Act 511 Taxes - Flat Rate Assessments	71,047
6150 Current Act 511 Taxes - Proportional Assessments	4,770,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	456,600
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	6,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$21,599,871
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,539,888
7112 Basic Education Funding-Social Security	567,996
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	38,000
7271 Special Education funds for School-Aged Pupils	1,349,136
7311 Pupil Transportation Subsidy	575,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	201,301
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,900
7340 State Property Tax Reduction Allocation	1,129,917
7505 Ready to Learn Block Grant	312,057
7820 State Share of Retirement Contributions	2,630,000
REVENUE FROM STATE SOURCES	\$13,441,195
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	254,163
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,406
8517 NCLB, Title IV - 21st Century Schools	19,032
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	771,000
REVENUE FROM FEDERAL SOURCES	\$1,093,601

Amount

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing 175,000

OTHER FINANCING SOURCES \$175,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 36,309,667

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$15,821,476
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>
Total Approx. Tax Revenue:	\$16,951,393
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621

Adams

Total

2021-22 Data		
a. Assessed Value	\$1,341,055,800	\$1,341,055,800
b. Real Estate Mills	12.9167	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,032,820,320	\$1,032,820,320
d. Assessed Value	\$1,349,897,000	\$1,349,897,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$17,322,015	\$17,322,015
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$17,322,015	\$17,322,015
(f Total * g)		
i. Base Mills Subject to Index	12.9167	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$17,610,621	\$17,610,621
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.0459	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,610,621	\$17,610,621
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,480,704
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$15,821,476
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$15,821,476	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>	
Total Approx. Tax Revenue:	\$16,951,393	
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4979	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,220,775	\$18,220,775
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	\$20,100.00	
Number of Homestead/Farmstead Properties	4281	4281
Median Assessed Value of Homestead Properties		\$212,500

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$15,821,476
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,917</u>
Total Approx. Tax Revenue:	\$16,951,393
Approx. Tax Levy for Tax Rate Calculation:	\$17,610,621

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,129,917	Lowering RE Tax Rate	\$0		\$1,129,917
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,129,917

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>
Adams	1,349,897,000	13.0459	17,610,621			96.00000%	
Totals:	1,349,897,000		17,610,621	- 1,129,917	= 16,480,704	X 96.00000%	= 15,821,476

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		48,047
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	57,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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 82,500 71,047

	<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	1.100%	0.000%	4,500,000	4,420,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 4,850,000 4,770,000

Total Act 511, Current Taxes 4,841,047

Act 511 Tax Limit -->	1,032,820,320	X	12	12,393,844
	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> Adams	12.9167	13.0459	1.01%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,378,583
1200 Special Programs - Elementary / Secondary	5,477,469
1300 Vocational Education	1,320,604
1400 Other Instructional Programs - Elementary / Secondary	381,493
1500 Nonpublic School Programs	12,000
Total Instruction	\$23,570,149
2000 Support Services	
2100 Support Services - Students	1,521,574
2200 Support Services - Instructional Staff	1,907,103
2300 Support Services - Administration	2,091,006
2400 Support Services - Pupil Health	367,309
2500 Support Services - Business	343,822
2600 Operation and Maintenance of Plant Services	2,350,379
2700 Student Transportation Services	1,467,443
2800 Support Services - Central	186,674
2900 Other Support Services	8,630
Total Support Services	\$10,243,940
3000 Operation of Non-Instructional Services	
3200 Student Activities	616,225
Total Operation of Non-Instructional Services	\$616,225
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,992,586
5200 Interfund Transfers - Out	851,453
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$2,944,039
Total Estimated Expenditures and Other Financing Uses	\$37,374,353

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,367,505
200 Personnel Services - Employee Benefits	5,588,048
300 Purchased Professional and Technical Services	218,785
400 Purchased Property Services	350
500 Other Purchased Services	1,444,020
600 Supplies	301,862
700 Property	456,975
800 Other Objects	1,038
Total Regular Programs - Elementary / Secondary	\$16,378,583
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,483,341
200 Personnel Services - Employee Benefits	1,144,347
300 Purchased Professional and Technical Services	1,876,817
500 Other Purchased Services	964,143
600 Supplies	8,821
Total Special Programs - Elementary / Secondary	\$5,477,469
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	570,889
200 Personnel Services - Employee Benefits	405,415
400 Purchased Property Services	1,895
500 Other Purchased Services	289,979
600 Supplies	51,946
800 Other Objects	480
Total Vocational Education	\$1,320,604
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	94,081
200 Personnel Services - Employee Benefits	60,282
300 Purchased Professional and Technical Services	15,530
400 Purchased Property Services	3,050
500 Other Purchased Services	205,750
600 Supplies	2,800
Total Other Instructional Programs - Elementary / Secondary	\$381,493
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	12,000
Total Nonpublic School Programs	\$12,000
Total Instruction	\$23,570,149
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	559,139
200 Personnel Services - Employee Benefits	402,097
300 Purchased Professional and Technical Services	551,000
500 Other Purchased Services	2,725

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,333
800 Other Objects	280
Total Support Services - Students	\$1,521,574
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	775,002
200 Personnel Services - Employee Benefits	672,251
300 Purchased Professional and Technical Services	56,025
400 Purchased Property Services	4,000
500 Other Purchased Services	52,500
600 Supplies	212,184
700 Property	132,831
800 Other Objects	2,310
Total Support Services - Instructional Staff	\$1,907,103
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,122,238
200 Personnel Services - Employee Benefits	652,345
300 Purchased Professional and Technical Services	179,638
400 Purchased Property Services	1,200
500 Other Purchased Services	54,060
600 Supplies	57,525
700 Property	2,000
800 Other Objects	22,000
Total Support Services - Administration	\$2,091,006
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	188,384
200 Personnel Services - Employee Benefits	130,681
300 Purchased Professional and Technical Services	37,844
400 Purchased Property Services	250
500 Other Purchased Services	50
600 Supplies	9,340
800 Other Objects	760
Total Support Services - Pupil Health	\$367,309
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	162,375
200 Personnel Services - Employee Benefits	136,147
300 Purchased Professional and Technical Services	37,300
800 Other Objects	8,000
Total Support Services - Business	\$343,822
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	686,573
200 Personnel Services - Employee Benefits	460,341
300 Purchased Professional and Technical Services	265,500
400 Purchased Property Services	358,565
500 Other Purchased Services	51,450
600 Supplies	486,150

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	39,000
800 Other Objects	2,800
Total Operation and Maintenance of Plant Services	\$2,350,379
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	354,667
200 Personnel Services - Employee Benefits	212,387
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	45,000
500 Other Purchased Services	690,689
600 Supplies	133,000
700 Property	29,000
800 Other Objects	700
Total Student Transportation Services	\$1,467,443
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	55,586
200 Personnel Services - Employee Benefits	53,987
300 Purchased Professional and Technical Services	14,101
400 Purchased Property Services	32,000
500 Other Purchased Services	3,000
600 Supplies	28,000
Total Support Services - Central	\$186,674
2900 <u>Other Support Services</u>	
500 Other Purchased Services	8,630
Total Other Support Services	\$8,630
Total Support Services	\$10,243,940
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	339,812
200 Personnel Services - Employee Benefits	114,959
300 Purchased Professional and Technical Services	85,766
400 Purchased Property Services	17,240
500 Other Purchased Services	13,750
600 Supplies	29,117
700 Property	6,335
800 Other Objects	9,246
Total Student Activities	\$616,225
Total Operation of Non-Instructional Services	\$616,225
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	906,958
900 Other Uses of Funds	1,085,628
Total Debt Service / Other Expenditures and Financing Uses	\$1,992,586
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	851,453
Total Interfund Transfers - Out	\$851,453
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$2,944,039
TOTAL EXPENDITURES	\$37,374,353

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,500,000	1,891,943
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	1,100,000	900,000
Other Capital Projects Fund		
Debt Service Fund	50,000	50,000
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	175,000	150,000
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,825,000	\$2,991,943

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		
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TOTAL CASH AND INVESTMENTS	\$3,825,000	\$2,991,943
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	23,100,000	22,150,000
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	\$23,100,000	\$22,150,000
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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	\$23,100,000	\$22,150,000

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	\$23,100,000	\$22,150,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,507,040
0850 Unassigned Fund Balance	827,257
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,334,297
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,434,297