

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/23/2022



President of the Board - Original Signature Required

Date

6-23-22



Secretary of the Board - Original Signature Required

Date

6/27/22



Chief School Administrator - Original Signature Required

Date

6/27/22

Jack Hurst

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mahanoy Area SD	COUNTY : Schuylkill	AUN : 129544503
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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	\$21327118
Ending Unassigned Fund Balance	\$1696750
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.95%

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 6/23/22
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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 : Mahanoy Area SD	County : Schuylkill	AUN Number : 129544503
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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 6-23-22
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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>
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 believes sound fiscal management practices require providing a contingency for unpredictable/unexpected expenditures not know during budget preparation.
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's goal is to maintain an unassigned fund balance to provide protection from future unexpected events and to mitigate/curtail future tax increases when possible.
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 has committed fund balance for future capital projects and post-employment health benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	143,987
0830 Committed Fund Balance	2,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,083,394
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,483,394</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,735,114
7000 Revenue from State Sources	13,988,317
8000 Revenue from Federal Sources	1,217,043
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,940,474</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$25,423,868</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,912,626
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	874,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,400
6500 Earnings on Investments	2,500
6700 Revenues from LEA Activities	23,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	230,000
6910 Rentals	8,000
6920 Contributions and Donations from Private Sources	3,000
6960 Services Provided Other Local Governmental Units / LEAs	35,000
6980 Revenue from Community Services Activities	3,250
6990 Refunds and Other Miscellaneous Revenue	15,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,735,114</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,870,864
7112 Basic Education Funding-Social Security	456,087
7271 Special Education funds for School-Aged Pupils	1,199,202
7311 Pupil Transportation Subsidy	470,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,155
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,278
7340 State Property Tax Reduction Allocation	578,775
7505 Ready to Learn Block Grant	228,249
7820 State Share of Retirement Contributions	2,125,707
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,988,317</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,181
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	54,647
8732 ARRA - Qualified School Construction Bonds (QSCB)	100,799
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	209,880
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	307,536
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,217,043</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,940,474</b>

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,912,626	
Amount of Tax Relief for Homestead Exclusions	<u>\$578,775</u>	
Total Approx. Tax Revenue:	\$4,491,401	
Approx. Tax Levy for Tax Rate Calculation:	\$5,209,102	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$94,199,075	\$94,199,075
b. Real Estate Mills	52.8000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$215,617,562	\$215,617,562
d. Assessed Value	\$96,823,455	\$96,823,455
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,973,711	\$4,973,711
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,973,711	\$4,973,711
(f Total * g)		
i. Base Mills Subject to Index	52.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.50000%	84.50000%
k. Tax Levy Needed	\$5,209,102	\$5,209,102
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	53.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,209,102	\$5,209,102
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,630,327
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,912,626
(n * Est. Pct. Collection)		



Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,912,626	
Amount of Tax Relief for Homestead Exclusions	<u>\$578,775</u>	
Total Approx. Tax Revenue:	\$4,491,401	
Approx. Tax Levy for Tax Rate Calculation:	\$5,209,102	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.5456	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,378,117	\$5,378,117
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	\$5,006.00	
Number of Homestead/Farmstead Properties	2185	2185
Median Assessed Value of Homestead Properties		\$12,190

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,912,626
Amount of Tax Relief for Homestead Exclusions	<u>\$578,775</u>
Total Approx. Tax Revenue:	\$4,491,401
Approx. Tax Levy for Tax Rate Calculation:	\$5,209,102
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$578,775	Lowering RE Tax Rate	\$0	\$578,775
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$578,775

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Schuylkill	96,823,455	53.8000	5,209,102				84.50000%		
<b>Totals:</b>	<b>96,823,455</b>		<b>5,209,102</b>	-	578,775	=	4,630,327	X	84.50000% = 3,912,626
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		11,000		11,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>							<b>11,000</b>		<b>11,000</b>
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		640,000		640,000
6152	Current Act 511 Occupation Taxes			130.0000	0.0000		186,638		186,638
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		45,000		45,000
6154	Current Act 511 Amusement Taxes			5.000%	0.000%		2,400		2,400
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
<b>Total Current Act 511 Taxes– Proportional Assessments</b>							<b>874,038</b>		<b>874,038</b>
<b>Total Act 511, Current Taxes</b>									<b>885,038</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>215,617,562</b>	<b>X</b>	<b>12</b>		<b>2,587,411</b>
					<b>Market Value</b>		<b>Mills</b>		<b>(511 Limit)</b>

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> Schuylkill	52.8000	53.8000	1.90%	Yes	5.2%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6152	Current Act 511 Occupation Taxes	130.0000	130.0000	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,731,748
1200 Special Programs - Elementary / Secondary	3,265,108
1300 Vocational Education	868,047
1400 Other Instructional Programs - Elementary / Secondary	166,186
1500 Nonpublic School Programs	3,500
<b>Total Instruction</b>	<b>\$12,034,589</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	913,739
2200 Support Services - Instructional Staff	503,768
2300 Support Services - Administration	1,418,541
2400 Support Services - Pupil Health	283,592
2500 Support Services - Business	511,759
2600 Operation and Maintenance of Plant Services	1,917,136
2700 Student Transportation Services	1,046,349
2800 Support Services - Central	298,890
<b>Total Support Services</b>	<b>\$6,893,774</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	549,993
3300 Community Services	25,936
<b>Total Operation of Non-Instructional Services</b>	<b>\$575,929</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	882,826
5900 Budgetary Reserve	940,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,822,826</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$21,327,118</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,729,525
200 Personnel Services - Employee Benefits	2,974,563
300 Purchased Professional and Technical Services	294,904
400 Purchased Property Services	13,020
500 Other Purchased Services	203,800
600 Supplies	504,436
800 Other Objects	11,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,731,748</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,167,296
200 Personnel Services - Employee Benefits	787,236
300 Purchased Professional and Technical Services	675,976
500 Other Purchased Services	613,050
600 Supplies	21,550
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,265,108</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	286,476
200 Personnel Services - Employee Benefits	214,808
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	356,563
600 Supplies	5,200
<b>Total Vocational Education</b>	<b>\$868,047</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,186
300 Purchased Professional and Technical Services	99,000
500 Other Purchased Services	60,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$166,186</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	3,500
<b>Total Nonpublic School Programs</b>	<b>\$3,500</b>
<b>Total Instruction</b>	<b>\$12,034,589</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	489,040
200 Personnel Services - Employee Benefits	389,046
500 Other Purchased Services	8,050
600 Supplies	24,633
800 Other Objects	2,970
<b>Total Support Services - Students</b>	<b>\$913,739</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	195,706
200 Personnel Services - Employee Benefits	178,734
300 Purchased Professional and Technical Services	8,700
400 Purchased Property Services	10,351
500 Other Purchased Services	16,420
600 Supplies	84,032
700 Property	8,000
800 Other Objects	1,825
<b>Total Support Services - Instructional Staff</b>	<b>\$503,768</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	688,409
200 Personnel Services - Employee Benefits	524,917
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	11,229
500 Other Purchased Services	43,850
600 Supplies	59,236
800 Other Objects	18,900
<b>Total Support Services - Administration</b>	<b>\$1,418,541</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	169,529
200 Personnel Services - Employee Benefits	99,688
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	508
500 Other Purchased Services	1,320
600 Supplies	11,897
800 Other Objects	50
<b>Total Support Services - Pupil Health</b>	<b>\$283,592</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	254,140
200 Personnel Services - Employee Benefits	196,373
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	1,303
500 Other Purchased Services	4,750
600 Supplies	42,993
800 Other Objects	10,200
<b>Total Support Services - Business</b>	<b>\$511,759</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	631,824
200 Personnel Services - Employee Benefits	495,305
300 Purchased Professional and Technical Services	116,800
400 Purchased Property Services	192,108
500 Other Purchased Services	64,605
600 Supplies	398,819
700 Property	15,000
800 Other Objects	2,675

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Description	Amount
Total Operation and Maintenance of Plant Services	\$1,917,136
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	411,243
200 Personnel Services - Employee Benefits	235,348
400 Purchased Property Services	189,040
500 Other Purchased Services	104,868
600 Supplies	97,750
800 Other Objects	8,100
Total Student Transportation Services	\$1,046,349
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	155,769
200 Personnel Services - Employee Benefits	99,638
300 Purchased Professional and Technical Services	23,000
400 Purchased Property Services	1,000
500 Other Purchased Services	6,300
600 Supplies	7,183
800 Other Objects	6,000
Total Support Services - Central	\$298,890
Total Support Services	\$6,893,774
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	295,253
200 Personnel Services - Employee Benefits	166,102
300 Purchased Professional and Technical Services	30,957
400 Purchased Property Services	15,000
500 Other Purchased Services	2,750
600 Supplies	25,000
800 Other Objects	14,931
Total Student Activities	\$549,993
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,186
800 Other Objects	18,750
Total Community Services	\$25,936
Total Operation of Non-Instructional Services	\$575,929
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	242,826
900 Other Uses of Funds	640,000
Total Debt Service / Other Expenditures and Financing Uses	\$882,826
5900 <u>Budgetary Reserve</u>	
800 Other Objects	940,000



<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$940,000
Total Other Expenditures and Financing Uses	\$1,822,826
TOTAL EXPENDITURES	\$21,327,118

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	5,700,000	5,300,000
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	700,000	700,000
Other Capital Projects Fund		
Debt Service Fund	630,000	530,000
Food Service / Cafeteria Operations Fund	115,000	25,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	76,000	76,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,221,000	\$6,631,000

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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,221,000	\$6,631,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	5,785,000	5,145,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	399,000	405,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,184,000</b>	<b>\$5,550,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$6,184,000</b>	<b>\$5,550,000</b>	



<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$6,184,000	\$5,550,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	143,987
0830 Committed Fund Balance	2,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,696,750
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,096,750
5900 Budgetary Reserve	940,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,180,737