

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022

President of the Board - Original Signature Required

Date

06/14/2022

Secretary of the Board - Original Signature Required

Date

06/14/2022

Chief School Administrator - Original Signature Required

Date

06/14/2022

Debbie Brandstetter

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Contact Person

Telephone

Extension

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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 : Mars Area SD	COUNTY : Butler	AUN : 104105003
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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	\$56683376
Ending Unassigned Fund Balance	\$4531237
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6/14/22
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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 : Mars Area SD	County : Butler	AUN Number : 104105003
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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 5/10/2022
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is \$150,000 and is a contingency for possible unforeseen transportation route additions or increased fuel surcharges and/or private school tuition or added special ed related services due to changes in student needs.
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.	Ending Unassigned Fund Balance will be used for unexpected unbudgeted expenditures and/or will be assigned for capital projects as needed.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is assigned for capital projects as may be needed.

ITEM

AMOUNTS

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

1,043,116

0850 Unassigned Fund Balance

5,441,237

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,484,353

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

40,106,012

7000 Revenue from State Sources

14,903,156

8000 Revenue from Federal Sources

631,092

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$55,640,260

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$62,124,613

LEA : 104105003 Mars Area SD

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Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,393,483
6112 Interim Real Estate Taxes	340,000
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	309,729
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	8,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	336,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	638,800
6910 Rentals	50,000
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	34,000

REVENUE FROM LOCAL SOURCES \$40,106,012

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,258,011
7112 Basic Education Funding-Social Security	891,205
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,241,741
7311 Pupil Transportation Subsidy	800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	180,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	711,198
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	417,180
7505 Ready to Learn Block Grant	241,656
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7820 State Share of Retirement Contributions	4,057,165

REVENUE FROM STATE SOURCES \$14,903,156

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	320,613
8751 ARP ESSER Learning Loss	61,057
8752 ARP ESSER Summer Programs	12,211
8753 ARP ESSER Afterschool Programs	12,211

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	225,000
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REVENUE FROM FEDERAL SOURCES	\$631,092
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	55,640,260
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,393,483
Amount of Tax Relief for Homestead Exclusions	<u>\$417,180</u>
Total Approx. Tax Revenue:	\$29,810,663
Approx. Tax Levy for Tax Rate Calculation:	\$30,564,342

Butler

Total

2021-22 Data		
a. Assessed Value	\$289,621,400	\$289,621,400
b. Real Estate Mills	101.3760	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,906,348,605	\$2,906,348,605
d. Assessed Value	\$301,494,853	\$301,494,853
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,360,659	\$29,360,659
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,360,659	\$29,360,659
(f Total * g)		
i. Base Mills Subject to Index	101.3760	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$30,564,342	\$30,564,342
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	101.3760	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,564,342	\$30,564,342
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,147,162
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,393,483
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,393,483	
Amount of Tax Relief for Homestead Exclusions	<u>\$417,180</u>	
Total Approx. Tax Revenue:	\$29,810,663	
Approx. Tax Levy for Tax Rate Calculation:	\$30,564,342	

Butler

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	104.8227	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,603,505	\$31,603,505
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	\$681.00	
Number of Homestead/Farmstead Properties	5987	5987
Median Assessed Value of Homestead Properties		\$24,170

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,393,483
Amount of Tax Relief for Homestead Exclusions	<u>\$417,180</u>
Total Approx. Tax Revenue:	\$29,810,663
Approx. Tax Levy for Tax Rate Calculation:	\$30,564,342

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$417,180	Lowering RE Tax Rate	\$0	\$417,180
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$417,180

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>
Butler	301,494,853	101.3760	30,564,342			97.50000%	
Totals:	301,494,853		30,564,342	417,180 =	30,147,162 X	97.50000% =	29,393,483

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	73,000
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 73,000 73,000

	<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%	6,500,000	6,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,900,000	1,900,000
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 8,400,000 8,400,000

Total Act 511, Current Taxes 8,473,000

Act 511 Tax Limit -->	2,906,348,605 X	12	34,876,183
	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> Butler	101.3760	101.3760	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,424,551
1200 Special Programs - Elementary / Secondary	9,279,094
1300 Vocational Education	252,504
1400 Other Instructional Programs - Elementary / Secondary	108,560
1500 Nonpublic School Programs	500
Total Instruction	\$33,065,209
2000 Support Services	
2100 Support Services - Students	1,206,230
2200 Support Services - Instructional Staff	2,047,356
2300 Support Services - Administration	2,949,294
2400 Support Services - Pupil Health	569,822
2500 Support Services - Business	677,439
2600 Operation and Maintenance of Plant Services	4,879,962
2700 Student Transportation Services	3,223,106
2800 Support Services - Central	11,719
2900 Other Support Services	71,000
Total Support Services	\$15,635,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,591,606
Total Operation of Non-Instructional Services	\$1,591,606
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	6,240,633
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$6,390,633
Total Estimated Expenditures and Other Financing Uses	\$56,683,376

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,851,591
200 Personnel Services - Employee Benefits	8,039,630
300 Purchased Professional and Technical Services	441,832
400 Purchased Property Services	78,884
500 Other Purchased Services	1,038,000
600 Supplies	940,614
700 Property	30,550
800 Other Objects	3,450
Total Regular Programs - Elementary / Secondary	\$23,424,551
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,086,890
200 Personnel Services - Employee Benefits	2,596,446
300 Purchased Professional and Technical Services	593,841
500 Other Purchased Services	1,878,731
600 Supplies	115,945
800 Other Objects	7,241
Total Special Programs - Elementary / Secondary	\$9,279,094
1300 <u>Vocational Education</u>	
500 Other Purchased Services	252,504
Total Vocational Education	\$252,504
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	23,600
500 Other Purchased Services	29,960
Total Other Instructional Programs - Elementary / Secondary	\$108,560
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	500
Total Nonpublic School Programs	\$500
Total Instruction	\$33,065,209
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	745,669
200 Personnel Services - Employee Benefits	433,561
500 Other Purchased Services	600
600 Supplies	26,400
Total Support Services - Students	\$1,206,230
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	592,973
200 Personnel Services - Employee Benefits	403,515
300 Purchased Professional and Technical Services	206,690
400 Purchased Property Services	43,395

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	42,120
600 Supplies	371,513
700 Property	384,650
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$2,047,356
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,605,764
200 Personnel Services - Employee Benefits	897,452
300 Purchased Professional and Technical Services	367,134
400 Purchased Property Services	1,200
500 Other Purchased Services	34,309
600 Supplies	35,460
800 Other Objects	7,975
Total Support Services - Administration	\$2,949,294
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	300,164
200 Personnel Services - Employee Benefits	187,336
300 Purchased Professional and Technical Services	70,526
400 Purchased Property Services	2,300
500 Other Purchased Services	300
600 Supplies	9,146
800 Other Objects	50
Total Support Services - Pupil Health	\$569,822
2500 Support Services - Business	
100 Personnel Services - Salaries	389,294
200 Personnel Services - Employee Benefits	254,956
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	2,000
600 Supplies	14,989
800 Other Objects	14,500
Total Support Services - Business	\$677,439
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,840,963
200 Personnel Services - Employee Benefits	1,107,903
300 Purchased Professional and Technical Services	247,434
400 Purchased Property Services	480,541
500 Other Purchased Services	179,653
600 Supplies	1,003,268
700 Property	19,200
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$4,879,962
2700 Student Transportation Services	
100 Personnel Services - Salaries	67,000
200 Personnel Services - Employee Benefits	28,750
500 Other Purchased Services	3,103,806

<u>Description</u>	<u>Amount</u>
600 Supplies	23,550
Total Student Transportation Services	\$3,223,106
2800 Support Services - Central	
300 Purchased Professional and Technical Services	9,319
600 Supplies	2,400
Total Support Services - Central	\$11,719
2900 Other Support Services	
500 Other Purchased Services	71,000
Total Other Support Services	\$71,000
Total Support Services	\$15,635,928
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	764,177
200 Personnel Services - Employee Benefits	358,739
300 Purchased Professional and Technical Services	42,000
400 Purchased Property Services	47,000
500 Other Purchased Services	140,500
600 Supplies	142,750
800 Other Objects	96,440
Total Student Activities	\$1,591,606
Total Operation of Non-Instructional Services	\$1,591,606
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	6,240,633
Total Interfund Transfers - Out	\$6,240,633
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$6,390,633
TOTAL EXPENDITURES	\$56,683,376

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,230,000	6,186,884
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	1,500,000	1,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	64,000	10,000
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	70,000	65,000
Permanent Fund		

Total Cash and Short-Term Investments	\$8,864,000	\$7,261,884
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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	\$8,864,000	\$7,261,884
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	76,907,831	74,985,137
0520 Extended-Term Financing Agreements Payable	1,500,000	1,000,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	667,834	693,338
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	11,360,000	12,247,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$90,435,665	\$88,925,475

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$90,435,665	\$88,925,475

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	\$90,435,665	\$88,925,475
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	910,000
0850 Unassigned Fund Balance	4,531,237
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,441,237
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,591,237