

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/04/2022



President of the Board - Original Signature Required

6-8-22

Date



Secretary of the Board - Original Signature Required

6-8-22

Date



Chief School Administrator - Original Signature Required

6/8/22

Date

Shannon Brant

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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 : Meyersdale Area SD	COUNTY : Somerset	AUN : 108565203
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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	\$17989544
Ending Unassigned Fund Balance	\$2211217
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.29%

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 6/8/22
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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 : Meyersdale Area SD	County : Somerset	AUN Number : 108565203
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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 5/12/2022
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$145,494.00 Function 2800, Object 200: \$146,516.00	District pays high amount of benefits and amounts were budgeted for 2834 (non-instr. certified positions for tuition reimbursement)
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$850,000 is the budgetary reserve for 2022-23. \$280,000 is earmarked for possible cyber/charter expenses and \$570,000 for potential ongoing COVID expenditures.
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 unassigned fund balance will be used to balance the budget or be set aside to fund future unfunded mandates.
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 balances for equipment, athletic projects, band uniforms, PSERS, declining revenue and health insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district has assigned fund balances for PSERS.

<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	23,441
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,097,807
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	3,356,757
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,554,564</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,211,772
7000 Revenue from State Sources	11,538,075
8000 Revenue from Federal Sources	2,094,157
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$16,844,004</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,398,568</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,083,235
6112 Interim Real Estate Taxes	7,000
6113 Public Utility Realty Taxes	2,800
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6120 Current Per Capita Taxes, Section 679	15,725
6140 Current Act 511 Taxes - Flat Rate Assessments	15,725
6150 Current Act 511 Taxes - Proportional Assessments	625,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	239,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	12,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,837
6910 Rentals	2,600
6920 Contributions and Donations from Private Sources	750
6990 Refunds and Other Miscellaneous Revenue	3,500

REVENUE FROM LOCAL SOURCES \$3,211,772

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,987,246
7112 Basic Education Funding-Social Security	250,000
7220 Vocational Education	15,148
7271 Special Education funds for School-Aged Pupils	769,901
7311 Pupil Transportation Subsidy	450,875
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,545
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	265,576
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	198,784
7820 State Share of Retirement Contributions	1,300,000

REVENUE FROM STATE SOURCES \$11,538,075

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	435,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,000
8517 NCLB, Title IV - 21st Century Schools	32,000
8519 NCLB, Title VI - Flexibility and Accountability	15,800

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,558,857
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500

REVENUE FROM FEDERAL SOURCES	\$2,094,157
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,844,004
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Act 1 Index (current): 4.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,083,235

Amount of Tax Relief for Homestead Exclusions \$265,576

Total Approx. Tax Revenue: \$2,348,811

Approx. Tax Levy for Tax Rate Calculation: \$2,521,111

Somerset

Total

2021-22 Data		
a. Assessed Value	\$105,524,990	\$105,524,990
b. Real Estate Mills	23.8800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$307,435,374	\$307,435,374
d. Assessed Value	\$105,574,160	\$105,574,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$2,519,937	\$2,519,937
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,519,937	\$2,519,937
(f Total * g)		
i. Base Mills Subject to Index	23.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.36103%	92.36103%
k. Tax Levy Needed	\$2,521,111	\$2,521,111
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	23.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,521,111	\$2,521,111
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,255,535
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,083,235
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,083,235	
Amount of Tax Relief for Homestead Exclusions	<u>\$265,576</u>	
Total Approx. Tax Revenue:	\$2,348,811	
Approx. Tax Levy for Tax Rate Calculation:	\$2,521,111	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.0262	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,642,120	\$2,642,120
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	\$6,356.00	
Number of Homestead/Farmstead Properties	1776	1776
Median Assessed Value of Homestead Properties		\$21,915

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,083,235
Amount of Tax Relief for Homestead Exclusions	<u>\$265,576</u>
Total Approx. Tax Revenue:	\$2,348,811
Approx. Tax Levy for Tax Rate Calculation:	\$2,521,111
	Somerset
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$265,576	Lowering RE Tax Rate	\$0	\$265,576
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$265,576

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>
Somerset	105,574,160	23.8800	2,521,111			92.36103%	
Totals:	105,574,160		2,521,111	265,576	2,255,535	92.36103%	2,083,235

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,725
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	17,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 17,000 15,725

	<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%	575,000	575,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 625,000 625,000

Total Act 511, Current Taxes 640,725

Act 511 Tax Limit -->	307,435,374	12	3,689,224
	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> Somerset	23.8800	23.8800	0.00%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,116,831
1200 Special Programs - Elementary / Secondary	1,545,765
1300 Vocational Education	579,956
1400 Other Instructional Programs - Elementary / Secondary	92,165
Total Instruction	\$9,334,717
2000 Support Services	
2100 Support Services - Students	765,708
2200 Support Services - Instructional Staff	326,551
2300 Support Services - Administration	1,085,191
2400 Support Services - Pupil Health	185,832
2500 Support Services - Business	253,224
2600 Operation and Maintenance of Plant Services	1,803,999
2700 Student Transportation Services	638,388
2800 Support Services - Central	562,069
2900 Other Support Services	2,825
Total Support Services	\$5,623,787
3000 Operation of Non-Instructional Services	
3200 Student Activities	461,708
3300 Community Services	700
Total Operation of Non-Instructional Services	\$462,408
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,055,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,055,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	663,632
5900 Budgetary Reserve	850,000
Total Other Expenditures and Financing Uses	\$1,513,632
Total Estimated Expenditures and Other Financing Uses	\$17,989,544

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	3,817,304
200 Personnel Services - Employee Benefits	2,665,118
300 Purchased Professional and Technical Services	145,050
400 Purchased Property Services	17,366
500 Other Purchased Services	161,000
600 Supplies	310,083
800 Other Objects	910
Total Regular Programs - Elementary / Secondary	\$7,116,831
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	667,219
200 Personnel Services - Employee Benefits	473,528
300 Purchased Professional and Technical Services	42,650
500 Other Purchased Services	337,000
600 Supplies	25,368
Total Special Programs - Elementary / Secondary	\$1,545,765
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	56,910
200 Personnel Services - Employee Benefits	27,953
300 Purchased Professional and Technical Services	1,650
500 Other Purchased Services	492,341
600 Supplies	1,102
Total Vocational Education	\$579,956
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,532
200 Personnel Services - Employee Benefits	7,438
300 Purchased Professional and Technical Services	1,545
500 Other Purchased Services	54,500
600 Supplies	12,150
Total Other Instructional Programs - Elementary / Secondary	\$92,165
Total Instruction	\$9,334,717
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	322,190
200 Personnel Services - Employee Benefits	194,729
300 Purchased Professional and Technical Services	232,000
500 Other Purchased Services	50
600 Supplies	16,739
Total Support Services - Students	\$765,708
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	167,474
200 Personnel Services - Employee Benefits	126,262
300 Purchased Professional and Technical Services	8,400

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,377
500 Other Purchased Services	1,900
600 Supplies	19,138
Total Support Services - Instructional Staff	\$326,551
2300 Support Services - Administration	
100 Personnel Services - Salaries	583,823
200 Personnel Services - Employee Benefits	392,365
300 Purchased Professional and Technical Services	56,100
400 Purchased Property Services	3,688
500 Other Purchased Services	12,325
600 Supplies	24,620
800 Other Objects	12,270
Total Support Services - Administration	\$1,085,191
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	85,624
200 Personnel Services - Employee Benefits	58,998
300 Purchased Professional and Technical Services	36,700
600 Supplies	4,510
Total Support Services - Pupil Health	\$185,832
2500 Support Services - Business	
100 Personnel Services - Salaries	155,493
200 Personnel Services - Employee Benefits	85,276
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	5,438
500 Other Purchased Services	2,700
600 Supplies	3,450
800 Other Objects	267
Total Support Services - Business	\$253,224
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	499,728
200 Personnel Services - Employee Benefits	376,501
400 Purchased Property Services	371,764
500 Other Purchased Services	106,000
600 Supplies	388,321
700 Property	61,500
800 Other Objects	185
Total Operation and Maintenance of Plant Services	\$1,803,999
2700 Student Transportation Services	
500 Other Purchased Services	638,388
Total Student Transportation Services	\$638,388
2800 Support Services - Central	
100 Personnel Services - Salaries	145,494
200 Personnel Services - Employee Benefits	146,516
300 Purchased Professional and Technical Services	3,360

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,485
500 Other Purchased Services	21,640
600 Supplies	237,574
Total Support Services - Central	\$562,069
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,825
Total Other Support Services	\$2,825
Total Support Services	\$5,623,787
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	212,454
200 Personnel Services - Employee Benefits	95,879
300 Purchased Professional and Technical Services	44,369
400 Purchased Property Services	5,850
500 Other Purchased Services	36,176
600 Supplies	59,100
800 Other Objects	7,880
Total Student Activities	\$461,708
3300 <u>Community Services</u>	
600 Supplies	100
800 Other Objects	600
Total Community Services	\$700
Total Operation of Non-Instructional Services	\$462,408
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	1,055,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,055,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,055,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	58,659
900 Other Uses of Funds	604,973
Total Debt Service / Other Expenditures and Financing Uses	\$663,632
5900 <u>Budgetary Reserve</u>	
800 Other Objects	850,000
Total Budgetary Reserve	\$850,000
Total Other Expenditures and Financing Uses	\$1,513,632
TOTAL EXPENDITURES	\$17,989,544

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,826,254	6,421,000
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	379,350	379,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,500	24,050
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	36,000	38,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,262,104	\$6,862,650

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	\$7,262,104	\$6,862,650
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	1,871,800	1,243,850
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,454,000	1,550,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,325,800	\$2,793,850

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	\$3,325,800	\$2,793,850

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	\$3,325,800	\$2,793,850
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Account Description	Amounts
0810 Nonspendable Fund Balance	23,441
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,097,807
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	2,211,217
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,409,024
5900 Budgetary Reserve	850,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,282,465