

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022



President of the Board - Original Signature Required

6/29/2022

Date



Secretary of the Board - Original Signature Required

6/29/2022

Date

Chief School Administrator - Original Signature Required

6/29/2022

Date

James R Dzurica

Contact Person

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Email Address



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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Mount Pleasant Area SD	County : Westmoreland	AUN Number : 107655903
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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 5/11/2022
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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.	Future General Fund Operational Use and Capital Improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.

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

0850 Unassigned Fund Balance

5,068,552

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

\$5,068,552

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

17,272,802

7000 Revenue from State Sources

17,111,281

8000 Revenue from Federal Sources

1,639,313

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$36,023,396

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

\$41,091,948

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,387,362
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	26,000
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	52,000
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	924,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	68,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,000
6910 Rentals	46,440
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	190,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,272,802</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,812,198
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,669,853
7311 Pupil Transportation Subsidy	910,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	38,000
7340 State Property Tax Reduction Allocation	1,051,870
7505 Ready to Learn Block Grant	344,360
7810 State Share of Social Security and Medicare Taxes	585,000
7820 State Share of Retirement Contributions	2,665,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$17,111,281</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	406,919
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,256
8517 NCLB, Title IV - 21st Century Schools	31,498
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	994,640
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,639,313</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>36,023,396</b>

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,387,362
Amount of Tax Relief for Homestead Exclusions	<u>\$1,051,870</u>
Total Approx. Tax Revenue:	\$14,439,232
Approx. Tax Levy for Tax Rate Calculation:	\$15,218,391

Westmoreland

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$164,847,360	\$164,847,360
b. Real Estate Mills	91.8200	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,017,263,691	\$1,017,263,691
d. Assessed Value	\$165,741,570	\$165,741,570
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$15,136,285	\$15,136,285
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,136,285	\$15,136,285
(f Total * g)		
i. Base Mills Subject to Index	91.8200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.50000%	94.50000%
k. Tax Levy Needed	\$15,218,391	\$15,218,391
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>91.8200</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,218,391	\$15,218,391
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,166,521
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,387,362
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,387,362</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,051,870</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,439,232</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,218,391</b>

	<b>Westmoreland</b>	<b>Total</b>
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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	95.9519	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,903,219	\$15,903,219
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$2,276.91	
<b>V.</b> Number of Homestead/Farmstead Properties	5038	5038
Median Assessed Value of Homestead Properties		\$16,580

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$13,387,362</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,051,870</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$14,439,232</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$15,218,391</b>
	<b>Westmoreland</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,051,870	Lowering RE Tax Rate	\$0	\$1,051,870
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,051,870</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Westmoreland	165,741,570	91.8200	15,218,391			94.50000%	
<b>Totals:</b>	<b>165,741,570</b>		<b>15,218,391</b>	- 1,051,870	= 14,166,521	X 94.50000%	= 13,387,362

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	28,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	24,000
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 52,000 52,000**

	<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%	1,850,000	1,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000	225,000
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 2,075,000 2,075,000**

**Total Act 511, Current Taxes 2,127,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,017,263,691 X</b>	<b>12</b>	<b>12,207,164</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> Westmoreland	91.8200	91.8200	0.00%	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	0.500%	0.500%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,959,754
1200 Special Programs - Elementary / Secondary	5,450,444
1300 Vocational Education	1,580,395
1400 Other Instructional Programs - Elementary / Secondary	660,553
<b>Total Instruction</b>	<b>\$21,651,146</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	971,576
2200 Support Services - Instructional Staff	306,505
2300 Support Services - Administration	2,158,779
2400 Support Services - Pupil Health	331,220
2500 Support Services - Business	329,562
2600 Operation and Maintenance of Plant Services	3,200,653
2700 Student Transportation Services	2,373,618
2800 Support Services - Central	734,234
2900 Other Support Services	8,235
<b>Total Support Services</b>	<b>\$10,414,382</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	799,888
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$802,888</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,276,659
5200 Interfund Transfers - Out	70,000
5900 Budgetary Reserve	78,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,424,659</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,293,075</b>

## 2022-2023 Final General Fund Budget

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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	7,258,918
200 Personnel Services - Employee Benefits	4,680,780
300 Purchased Professional and Technical Services	356,780
400 Purchased Property Services	45,573
500 Other Purchased Services	873,500
600 Supplies	565,903
700 Property	166,000
800 Other Objects	12,300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$13,959,754</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,478,758
200 Personnel Services - Employee Benefits	924,576
300 Purchased Professional and Technical Services	1,375,110
500 Other Purchased Services	1,672,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$5,450,444</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	535,027
200 Personnel Services - Employee Benefits	315,008
500 Other Purchased Services	718,360
600 Supplies	12,000
<b>Total Vocational Education</b>	<b>\$1,580,395</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	341,320
200 Personnel Services - Employee Benefits	228,233
500 Other Purchased Services	91,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$660,553</b>
<b>Total Instruction</b>	<b>\$21,651,146</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	573,088
200 Personnel Services - Employee Benefits	388,635
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	2,153
500 Other Purchased Services	1,000
600 Supplies	2,000
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$971,576</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	177,859
200 Personnel Services - Employee Benefits	81,591
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,055

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,190
600 Supplies	16,180
700 Property	1,630
<b>Total Support Services - Instructional Staff</b>	<b>\$306,505</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,216,828
200 Personnel Services - Employee Benefits	658,213
300 Purchased Professional and Technical Services	169,200
400 Purchased Property Services	11,288
500 Other Purchased Services	52,670
600 Supplies	24,020
800 Other Objects	26,560
<b>Total Support Services - Administration</b>	<b>\$2,158,779</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	176,107
200 Personnel Services - Employee Benefits	136,913
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	1,000
500 Other Purchased Services	130
600 Supplies	8,870
<b>Total Support Services - Pupil Health</b>	<b>\$331,220</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	202,583
200 Personnel Services - Employee Benefits	115,112
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,867
500 Other Purchased Services	500
600 Supplies	5,000
700 Property	1,500
<b>Total Support Services - Business</b>	<b>\$329,562</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,187,887
200 Personnel Services - Employee Benefits	766,946
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	721,000
500 Other Purchased Services	149,920
600 Supplies	276,000
700 Property	83,600
800 Other Objects	1,300
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,200,653</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	2,373,618
<b>Total Student Transportation Services</b>	<b>\$2,373,618</b>
<b>2800 Support Services - Central</b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	170,305
200 Personnel Services - Employee Benefits	99,681
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	6,500
500 Other Purchased Services	87,000
600 Supplies	336,298
700 Property	21,950
<b>Total Support Services - Central</b>	<b>\$734,234</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	8,235
<b>Total Other Support Services</b>	<b>\$8,235</b>
<b>Total Support Services</b>	<b>\$10,414,382</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	336,711
200 Personnel Services - Employee Benefits	146,477
300 Purchased Professional and Technical Services	72,000
400 Purchased Property Services	25,000
500 Other Purchased Services	86,000
600 Supplies	91,200
700 Property	24,500
800 Other Objects	18,000
<b>Total Student Activities</b>	<b>\$799,888</b>
<b>3300 Community Services</b>	
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$802,888</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	723,362
900 Other Uses of Funds	2,553,297
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,276,659</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	70,000
<b>Total Interfund Transfers - Out</b>	<b>\$70,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	78,000
<b>Total Budgetary Reserve</b>	<b>\$78,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,424,659</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,293,075</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,500,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	1,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,315,000	1,300,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	120,000	120,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,936,000</b>	<b>\$10,421,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$10,936,000</b>	<b>\$10,421,000</b>
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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	28,750,000	26,480,000
0520 Extended-Term Financing Agreements Payable	1,271,197	1,092,647
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,788,273	1,590,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$31,809,470</b>	<b>\$29,162,647</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		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$31,809,470</b>	<b>\$29,162,647</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$31,809,470</b>	<b>\$29,162,647</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,798,873
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,798,873</b>
<b>5900 Budgetary Reserve</b>	<b>78,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,876,873</b>