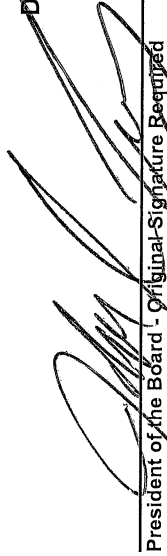


FINAL GENERAL FUND BUDGET

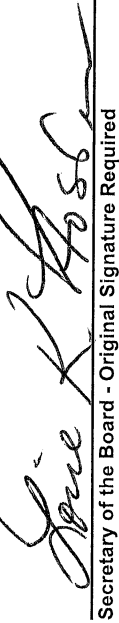
Fiscal Year 2022-2023

General Fund Budget Approval

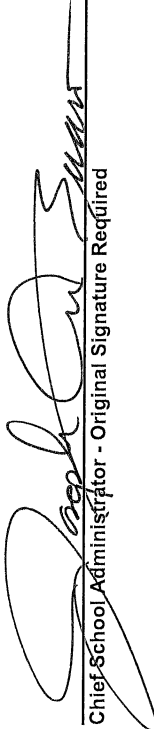
Date of Adoption of the General Fund Budget: 06/27/2022


President of the Board - Original Signature Required

Date 06/27/22


Secretary of the Board - Original Signature Required

Date 06/28/2022


Chief School Administrator - Original Signature Required

Date 10/27/22

Marydenise Feroce

(724)843-1795 Extn :404

Contact Person

Telephone Extension

mferoce@nbasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Brighton Area SD	COUNTY : Beaver	AUN : 127045653
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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	\$27513912
Ending Unassigned Fund Balance	\$2073060
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.53%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. .

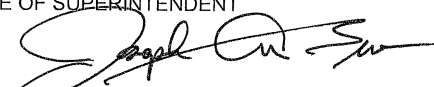
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/22
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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 : New Brighton Area SD	County : Beaver	AUN Number : 127045653
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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 5.23.22
---	-----------------

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.	Increased Health Insurance Premiums
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.	Using Fund Balance to balance budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Prepaid Postage
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	975	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	250,000	
0840 Assigned Fund Balance	4,055,557	
0850 Unassigned Fund Balance	3,007,334	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,312,891</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,113,065	
7000 Revenue from State Sources	19,856,448	
8000 Revenue from Federal Sources	610,125	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,579,638</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,892,529</u>

LEA : 127045653 New Brighton Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,508,165
6113 Public Utility Realty Taxes	7,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	909,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	3,500
6700 Revenues from LEA Activities	13,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	24,000
6980 Revenue from Community Services Activities	30,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$7,113,065
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,157,819
7112 Basic Education Funding-Social Security	815,000
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,718,367
7311 Pupil Transportation Subsidy	596,457
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	846,216
7505 Ready to Learn Block Grant	331,589
7820 State Share of Retirement Contributions	2,350,000
REVENUE FROM STATE SOURCES	\$19,856,448
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,338
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$610,125
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,579,638

Act 1 Index (current): 5.1%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$5,508,165	
Amount of Tax Relief for Homestead Exclusions		<u>\$846,216</u>	
Total Approx. Tax Revenue:		\$6,354,381	
Approx. Tax Levy for Tax Rate Calculation:		\$6,906,470	
		Beaver	Total
<hr/>			
2021-22 Data			
a. Assessed Value		\$95,841,157	\$95,841,157
b. Real Estate Mills		71.9627	
I. 2022-23 Data			
c. 2020 STEB Market Value		\$355,132,190	\$355,132,190
d. Assessed Value		\$95,972,907	\$95,972,907
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy		\$6,896,988	\$6,896,988
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy		\$6,896,988	\$6,896,988
(f Total * g)			
i. Base Mills Subject to Index		71.9627	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		90.89000%	90.89000%
k. Tax Levy Needed		\$6,906,470	\$6,906,470
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate		71.9627	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$6,906,470	\$6,906,470
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,060,254
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,508,165
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,508,165	
Amount of Tax Relief for Homestead Exclusions	<u>\$846,216</u>	
Total Approx. Tax Revenue:	\$6,354,381	
Approx. Tax Levy for Tax Rate Calculation:	\$6,906,470	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	75.6327	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,258,690	\$7,258,690
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	\$5,257.00	
Number of Homestead/Farmstead Properties	2237	2237
Median Assessed Value of Homestead Properties		\$19,094

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,508,165
Amount of Tax Relief for Homestead Exclusions	<u>\$846,216</u>
Total Approx. Tax Revenue:	\$6,354,381
Approx. Tax Levy for Tax Rate Calculation:	\$6,906,470
	Beaver
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$846,216	Lowering RE Tax Rate	\$0	\$846,216
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$846,216

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 127045653 New Brighton Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/12/2022 11:30:14 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Beaver	95,972,907	71.9627	6,906,470			90.89000%	
Totals:	95,972,907		6,906,470	-	846,216 =	6,060,254 X	90.89000% = 5,508,165
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	20,000		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	20,000	20,000
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	8,000	8,000
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
Total Current Act 511 Taxes – Flat Rate Assessments						28,000	28,000
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%	800,000	800,000
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			1.5000	0.000	40,200	40,200
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			1.0000	0.000	19,200	19,200
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						909,400	909,400
Total Act 511, Current Taxes							937,400
				Act 511 Tax Limit -->	355,132,190 X	12	4,261,586
					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>									
	Beaver	71.9627	71.9627	0.00%	Yes	5.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.1%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.1%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	5.1%				

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,682,636
1200 Special Programs - Elementary / Secondary	3,706,128
1300 Vocational Education	1,101,452
1400 Other Instructional Programs - Elementary / Secondary	186,275
Total Instruction	\$16,676,491
2000 Support Services	
2100 Support Services - Students	990,125
2200 Support Services - Instructional Staff	522,831
2300 Support Services - Administration	1,824,807
2400 Support Services - Pupil Health	274,700
2500 Support Services - Business	360,847
2600 Operation and Maintenance of Plant Services	2,555,630
2700 Student Transportation Services	1,281,201
2800 Support Services - Central	421,121
2900 Other Support Services	6,300
Total Support Services	\$8,237,562
3000 Operation of Non-Instructional Services	
3200 Student Activities	560,225
3300 Community Services	180,732
Total Operation of Non-Instructional Services	\$740,957
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,438,902
5900 Budgetary Reserve	420,000
Total Other Expenditures and Financing Uses	\$1,858,902
Total Estimated Expenditures and Other Financing Uses	\$27,513,912

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,925,568
200 Personnel Services - Employee Benefits	4,123,977
300 Purchased Professional and Technical Services	183,500
400 Purchased Property Services	134,500
500 Other Purchased Services	814,400
600 Supplies	421,691
700 Property	79,000
Total Regular Programs - Elementary / Secondary	\$11,682,636
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,352,559
200 Personnel Services - Employee Benefits	1,025,119
300 Purchased Professional and Technical Services	143,000
500 Other Purchased Services	1,158,500
600 Supplies	15,750
800 Other Objects	11,200
Total Special Programs - Elementary / Secondary	\$3,706,128
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	390,191
200 Personnel Services - Employee Benefits	271,061
400 Purchased Property Services	1,000
500 Other Purchased Services	400,000
600 Supplies	39,200
Total Vocational Education	\$1,101,452
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	12,275
500 Other Purchased Services	145,500
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$186,275
Total Instruction	\$16,676,491
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	504,790
200 Personnel Services - Employee Benefits	376,635
300 Purchased Professional and Technical Services	102,500
500 Other Purchased Services	600
600 Supplies	5,000
800 Other Objects	600
Total Support Services - Students	\$990,125
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	296,591
200 Personnel Services - Employee Benefits	191,590

LEA : 127045653 New Brighton Area SD

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<u>Description</u>		<u>Amount</u>
300	Purchased Professional and Technical Services	5,150
400	Purchased Property Services	700
500	Other Purchased Services	5,750
600	Supplies	23,050
Total Support Services - Instructional Staff		\$522,831
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	942,479
200	Personnel Services - Employee Benefits	656,998
300	Purchased Professional and Technical Services	129,000
400	Purchased Property Services	9,400
500	Other Purchased Services	35,500
600	Supplies	29,180
800	Other Objects	22,250
Total Support Services - Administration		\$1,824,807
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	123,456
200	Personnel Services - Employee Benefits	112,144
300	Purchased Professional and Technical Services	31,000
400	Purchased Property Services	100
600	Supplies	7,700
800	Other Objects	300
Total Support Services - Pupil Health		\$274,700
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	192,111
200	Personnel Services - Employee Benefits	140,436
300	Purchased Professional and Technical Services	14,000
400	Purchased Property Services	3,500
500	Other Purchased Services	3,500
600	Supplies	3,300
800	Other Objects	4,000
Total Support Services - Business		\$360,847
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	819,357
200	Personnel Services - Employee Benefits	675,023
300	Purchased Professional and Technical Services	18,000
400	Purchased Property Services	167,500
500	Other Purchased Services	150,550
600	Supplies	724,200
800	Other Objects	1,000
Total Operation and Maintenance of Plant Services		\$2,555,630
2700 <u>Student Transportation Services</u>		
500	Other Purchased Services	1,281,201
Total Student Transportation Services		\$1,281,201
2800 <u>Support Services - Central</u>		

LEA : 127045653 New Brighton Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	105,695
200 Personnel Services - Employee Benefits	94,026
300 Purchased Professional and Technical Services	61,200
400 Purchased Property Services	10,500
500 Other Purchased Services	700
600 Supplies	149,000
Total Support Services - Central	\$421,121
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,300
Total Other Support Services	\$6,300
Total Support Services	\$8,237,562
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	218,321
200 Personnel Services - Employee Benefits	80,584
300 Purchased Professional and Technical Services	76,775
400 Purchased Property Services	20,600
500 Other Purchased Services	66,610
600 Supplies	71,085
800 Other Objects	26,250
Total Student Activities	\$560,225
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	79,520
200 Personnel Services - Employee Benefits	35,512
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	35,500
600 Supplies	6,200
800 Other Objects	20,000
Total Community Services	\$180,732
Total Operation of Non-Instructional Services	\$740,957
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	125,181
900 Other Uses of Funds	1,313,721
Total Debt Service / Other Expenditures and Financing Uses	\$1,438,902
5900 <u>Budgetary Reserve</u>	
800 Other Objects	420,000
Total Budgetary Reserve	\$420,000
Total Other Expenditures and Financing Uses	\$1,858,902
TOTAL EXPENDITURES	\$27,513,912

LEA : 127045653 New Brighton Area SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	10,326,570	8,870,884
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	56,988	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	67,500	67,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,451,058	\$8,998,384

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		

LEA : 127045653 New Brighton Area SD

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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	\$10,451,058	\$8,998,384

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	2,410,000	2,280,000
0520 Extended-Term Financing Agreements Payable	1,735,000	1,561,991
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,145,000	\$3,841,991
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		

<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 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		

<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>
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$4,145,000	\$3,841,991	

<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	\$4,145,000	\$3,841,991

Account Description	Amounts
0810 Nonspendable Fund Balance	975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	5,055,557
0850 Unassigned Fund Balance	2,073,060
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,378,617
5900 Budgetary Reserve	420,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,799,592