

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northern Cambria SD	County : Cambria	AUN Number : 108114503
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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 7-7-2022
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Cambria SD	COUNTY : Cambria	AUN : 108114503
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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%

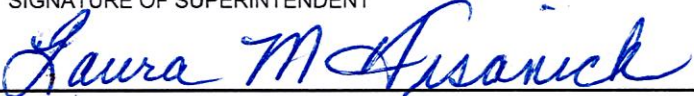
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes ☒      No ☐

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$19471904
Ending Unassigned Fund Balance	\$1000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.13%

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 07-14-2022
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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)

<b>School District Name :</b> <b>Northern Cambria SD</b>	<b>County :</b> <b>Cambria</b>	<b>AUN Number :</b> <b>108114503</b>
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**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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 necessary to cover any unforeseen or unexpected costs.
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.	Unassigned fund balance necessary for future pension, health care or major building repair costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for future capital projects.
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 set aside for future health care, retirement and PSERS costs.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	15,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,400,000	
0850 Unassigned Fund Balance	1,600,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,040,525	
7000 Revenue from State Sources	14,584,869	
8000 Revenue from Federal Sources	3,975,519	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,600.913</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,600.913</u>

LEA : 108114503     Northern Cambria SD

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	2,737,362
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	1,550
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	24,500
6150 Current Act 511 Taxes - Proportional Assessments	738,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	244,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	257,630
6990 Refunds and Other Miscellaneous Revenue	5,583
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,040,525</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,728,797
7271 Special Education funds for School-Aged Pupils	943,625
7292 Pre-K Counts	157,500
7311 Pupil Transportation Subsidy	1,036,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	425,974
7340 State Property Tax Reduction Allocation	395,913
7505 Ready to Learn Block Grant	242,060
7820 State Share of Retirement Contributions	1,600,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,584,869</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	378,459
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,369
8517 NCLB, Title IV - 21st Century Schools	22,550
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,521,141
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,975,519</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,600,913</b>

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,737,362	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,913</u>	
Total Approx. Tax Revenue:	\$3,133,275	
Approx. Tax Levy for Tax Rate Calculation:	\$3,324,561	
	Cambria	Total

2021-22 Data		
a. Assessed Value	\$57,699,100	\$57,699,100
b. Real Estate Mills	55.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$237,077,588	\$237,077,588
d. Assessed Value	\$57,818,450	\$57,818,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$3,173,451	\$3,173,451
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$3,173,451	\$3,173,451
(f Total * g)		
i. Base Mills Subject to Index	55.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.46845%	93.46845%
k. Tax Levy Needed	\$3,324,561	\$3,324,561
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	57.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,324,561	\$3,324,561
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,928,648
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,737,362
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.1%

Calculation Method:	Rate	
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Amount of Tax Relief for Homestead Exclusions	<u>\$395,913</u>	
Total Approx. Tax Revenue:	\$3,133,275	
Approx. Tax Levy for Tax Rate Calculation:	\$3,324,561	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	57.8050	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,342,196	\$3,342,196
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	\$3,161.00	
Number of Homestead/Farmstead Properties	2178	2178
Median Assessed Value of Homestead Properties		\$12,640



Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,737,362
Amount of Tax Relief for Homestead Exclusions	<u>\$395,913</u>
Total Approx. Tax Revenue:	\$3,133,275
Approx. Tax Levy for Tax Rate Calculation:	\$3,324,561
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,913	Lowering RE Tax Rate	\$0	\$395,913
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$395,913

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108114503     Northern Cambria SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 8/18/2022 9:42:12 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Cambria	57,818,450	57.5000	3,324,561			93.46845%	
Totals:	57,818,450		3,324,561	- 395,913	= 2,928,648	X 93.46845%	= 2,737,362
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	18,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	18,500	18,500
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	6,000	6,000
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						24,500	24,500
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	700,000	700,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	38,000	38,000
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						738,000	738,000
Total Act 511, Current Taxes							762,500
Act 511 Tax Limit    -->				237,077,588	X	12	2,844,931
				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>									
	Cambria	55.0000	57.5000	4.55%	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%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,940,751
1200 Special Programs - Elementary / Secondary	2,093,548
1300 Vocational Education	360,400
1400 Other Instructional Programs - Elementary / Secondary	2,858
1500 Nonpublic School Programs	37,044
1800 Pre-Kindergarten	157,500
<b>Total Instruction</b>	<b>\$11,592,101</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	733,983
2200 Support Services - Instructional Staff	674,101
2300 Support Services - Administration	1,004,490
2400 Support Services - Pupil Health	312,935
2500 Support Services - Business	348,933
2600 Operation and Maintenance of Plant Services	1,649,519
2700 Student Transportation Services	1,210,000
<b>Total Support Services</b>	<b>\$5,933,961</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	475,165
3300 Community Services	8,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$483,165</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	882,677
5200 Interfund Transfers - Out	530,000
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,462,677</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,471,904</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,526,846
200 Personnel Services - Employee Benefits	2,968,205
300 Purchased Professional and Technical Services	142,800
400 Purchased Property Services	15,000
500 Other Purchased Services	702,000
600 Supplies	517,950
700 Property	43,500
800 Other Objects	24,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,940,751</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	953,103
200 Personnel Services - Employee Benefits	576,895
300 Purchased Professional and Technical Services	529,200
500 Other Purchased Services	25,000
600 Supplies	8,500
800 Other Objects	850
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,093,548</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	360,400
<b>Total Vocational Education</b>	<b>\$360,400</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	858
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,858</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	37,044
<b>Total Nonpublic School Programs</b>	<b>\$37,044</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
300 Purchased Professional and Technical Services	157,500
<b>Total Pre-Kindergarten</b>	<b>\$157,500</b>
<b>Total Instruction</b>	<b>\$11,592,101</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	385,818
200 Personnel Services - Employee Benefits	283,465
300 Purchased Professional and Technical Services	55,000
600 Supplies	9,700
<b>Total Support Services - Students</b>	<b>\$733,983</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	97,329

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	70,279
300	Purchased Professional and Technical Services	314,737
500	Other Purchased Services	17,000
600	Supplies	54,756
700	Property	120,000
<b>Total Support Services - Instructional Staff</b>		<b>\$674,101</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	574,328
200	Personnel Services - Employee Benefits	330,012
300	Purchased Professional and Technical Services	15,500
400	Purchased Property Services	250
500	Other Purchased Services	30,900
600	Supplies	18,300
700	Property	15,000
800	Other Objects	20,200
<b>Total Support Services - Administration</b>		<b>\$1,004,490</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	132,763
200	Personnel Services - Employee Benefits	99,072
300	Purchased Professional and Technical Services	75,000
500	Other Purchased Services	100
600	Supplies	5,000
700	Property	1,000
<b>Total Support Services - Pupil Health</b>		<b>\$312,935</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	169,226
200	Personnel Services - Employee Benefits	142,257
300	Purchased Professional and Technical Services	20,000
400	Purchased Property Services	2,000
500	Other Purchased Services	11,050
600	Supplies	3,500
800	Other Objects	900
<b>Total Support Services - Business</b>		<b>\$348,933</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	489,047
200	Personnel Services - Employee Benefits	393,372
300	Purchased Professional and Technical Services	46,500
400	Purchased Property Services	373,350
500	Other Purchased Services	75,250
600	Supplies	230,250
700	Property	41,500
800	Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,649,519</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	1,210,000

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,210,000</b>
<b>Total Support Services</b>	<b>\$5,933,961</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	198,889
200 Personnel Services - Employee Benefits	81,247
300 Purchased Professional and Technical Services	49,590
400 Purchased Property Services	8,500
500 Other Purchased Services	59,150
600 Supplies	34,359
700 Property	23,510
800 Other Objects	19,920
<b>Total Student Activities</b>	<b>\$475,165</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	8,000
<b>Total Community Services</b>	<b>\$8,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$483,165</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	157,677
900 Other Uses of Funds	725,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$882,677</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	530,000
<b>Total Interfund Transfers - Out</b>	<b>\$530,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,462,677</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,471,904</b>

LEA : 108114503     Northern Cambria SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,600,000	8,928,009
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	400,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000	
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		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,001,000</b>	<b>\$9,128,009</b>

<u>Long-Term Investments</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		



LEA : 108114503     Northern Cambria SD

<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	\$6,001,000	\$9,128,009

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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		
0520 Extended-Term Financing Agreements Payable	8,038,000	18,000,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,038,000</b>	<b>\$18,000,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$8,038,000</b>	<b>\$18,000,000</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$8,038,000	\$18,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	7,879,009
0850 Unassigned Fund Balance	1,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,129,009
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,194,009