

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Evea Return

Date

6/13/22

Secretary of the Board - Original Signature Required

M. Miller

Date

6.13.22

Chief School Administrator - Original Signature Required

JHL

Date

6.13.22

Adam Moate

Contact Person

Telephone

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Ext'n :

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Port Allegany SD	COUNTY : McKean	AUN : 109426303
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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	\$17744180
Ending Unassigned Fund Balance	\$1913182
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.78%

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 6.13.22
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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 : Port Allegany SD	County : McKean	AUN Number : 109426303
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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 5.9.2022
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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.	The board of directors has placed a contingency of \$200,000 for potential unseen 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 board of directors is being conservative with the fund balance due to unknown future circumstances.
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 board of directors has committed \$4,400,000 of the fund balance to health care and pension costs.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,200,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,300,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,646,989	
7000 Revenue from State Sources	11,633,121	
8000 Revenue from Federal Sources	1,477,252	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,757,362</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,057,362</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,272,087
6113 Public Utility Realty Taxes	2,908
6114 Payments in Lieu of Current Taxes - State / Local	25,038
6120 Current Per Capita Taxes, Section 679	10,675
6140 Current Act 511 Taxes - Flat Rate Assessments	10,675
6150 Current Act 511 Taxes - Proportional Assessments	515,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	281,882
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	445,947
6920 Contributions and Donations from Private Sources	4,029
6990 Refunds and Other Miscellaneous Revenue	46,748
REVENUE FROM LOCAL SOURCES	\$3,646,989
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,576,537
7112 Basic Education Funding-Social Security	325,000
7271 Special Education funds for School-Aged Pupils	791,295
7311 Pupil Transportation Subsidy	465,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,051
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,647
7340 State Property Tax Reduction Allocation	409,487
7505 Ready to Learn Block Grant	212,104
7820 State Share of Retirement Contributions	1,600,000
REVENUE FROM STATE SOURCES	\$11,633,121
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	434,609
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,289
8517 NCLB, Title IV - 21St Century Schools	32,842
8519 NCLB, Title VI - Flexibility and Accountability	15,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	949,512
REVENUE FROM FEDERAL SOURCES	\$1,477,252
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,757,362

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,272,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$409,487</u>		
Total Approx. Tax Revenue:	\$2,681,987		
Approx. Tax Levy for Tax Rate Calculation:	\$2,991,873		

	Mckean	Potter	Total
2021-22 Data			
a. Assessed Value	\$127,476,610	\$20,390,560	\$147,867,170
b. Real Estate Mills	16.2800	43.4300	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$143,177,815	\$62,051,605	\$205,229,420
d. Assessed Value	\$128,190,060	\$20,514,170	\$148,704,230
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$2,075,319	\$885,562	\$2,960,881
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	69.76476%	30.23524%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$2,065,652	\$895,229	\$2,960,881
(f Total * g)			
i. Base Mills Subject to Index	16.2800	43.9040	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%	88.00000%
k. Tax Levy Needed	\$2,087,273	\$904,600	\$2,991,873
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	16.2800	44.0900	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$2,086,934	\$904,470	\$2,991,404
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,581,917
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,272,087
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,272,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$409,487</u>		
Total Approx. Tax Revenue:	\$2,681,987		
Approx. Tax Levy for Tax Rate Calculation:	\$2,991,873		

	Mckean	Potter	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.1265	46.1870	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,195,447	\$947,488	\$3,142,935
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$16,592.00	\$6,126.00	
Number of Homestead/Farmstead Properties	1155	361	1516
Median Assessed Value of Homestead Properties			\$40,370

Act 1 Index (current): 5.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,272,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$409,487</u>		
Total Approx. Tax Revenue:	\$2,681,987		
Approx. Tax Levy for Tax Rate Calculation:	\$2,991,873		
	Mckean	Potter	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$409,487	Lowering RE Tax Rate	\$0	\$409,487
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$409,487

CODE

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>				
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>					
Mckean	128,190,060	16.2800	2,086,934			88.00000%					
Potter	20,514,170	44.0900	904,470			88.00000%					
Totals:	148,704,230		2,991,404	-	409,487	=	2,581,917	X	88.00000%	=	2,272,087
				<u>Rate</u>					<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					10,675		
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	12,150		10,675			
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0		0			
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0			
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						12,150		10,675			
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%	528,000		465,000			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	58,000		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						586,000		515,000			
Total Act 511, Current Taxes								525,675			
Act 511 Tax Limit -->					205,229,420	X	12	2,462,753			
					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>									
	Mckean	16.2800	16.2800	0.00%	Yes	5.2%				
	Potter	43.9040	44.0900	0.43%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,104,033
1200 Special Programs - Elementary / Secondary	2,465,725
1300 Vocational Education	775,495
1400 Other Instructional Programs - Elementary / Secondary	76,650
1800 Pre-Kindergarten	308,740
Total Instruction	\$10,730,643
2000 Support Services	
2100 Support Services - Students	491,155
2200 Support Services - Instructional Staff	195,314
2300 Support Services - Administration	1,714,350
2400 Support Services - Pupil Health	297,561
2500 Support Services - Business	281,086
2600 Operation and Maintenance of Plant Services	1,306,137
2700 Student Transportation Services	850,000
2900 Other Support Services	30,000
Total Support Services	\$5,165,603
3000 Operation of Non-Instructional Services	
3200 Student Activities	443,832
3300 Community Services	8,550
Total Operation of Non-Instructional Services	\$452,382
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,022,552
5200 Interfund Transfers - Out	173,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,395,552
Total Estimated Expenditures and Other Financing Uses	\$17,744,180

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,528,749
200 Personnel Services - Employee Benefits	2,805,029
300 Purchased Professional and Technical Services	34,800
400 Purchased Property Services	17,280
500 Other Purchased Services	462,047
600 Supplies	198,341
700 Property	51,245
800 Other Objects	6,542
Total Regular Programs - Elementary / Secondary	\$7,104,033
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	956,668
200 Personnel Services - Employee Benefits	591,107
300 Purchased Professional and Technical Services	661,835
500 Other Purchased Services	227,490
600 Supplies	28,625
Total Special Programs - Elementary / Secondary	\$2,465,725
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	102,603
200 Personnel Services - Employee Benefits	69,857
400 Purchased Property Services	500
500 Other Purchased Services	576,220
600 Supplies	7,020
700 Property	19,295
Total Vocational Education	\$775,495
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,446
200 Personnel Services - Employee Benefits	9,804
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	1,000
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$76,650
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	151,869
200 Personnel Services - Employee Benefits	144,725
600 Supplies	12,146
Total Pre-Kindergarten	\$308,740
Total Instruction	\$10,730,643
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	272,275
200 Personnel Services - Employee Benefits	199,332
300 Purchased Professional and Technical Services	15,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,300
500 Other Purchased Services	980
600 Supplies	1,268
Total Support Services - Students	\$491,155
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	110,319
200 Personnel Services - Employee Benefits	57,234
300 Purchased Professional and Technical Services	12,878
500 Other Purchased Services	60
600 Supplies	14,823
Total Support Services - Instructional Staff	\$195,314
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	641,968
200 Personnel Services - Employee Benefits	430,617
300 Purchased Professional and Technical Services	229,500
400 Purchased Property Services	18,580
500 Other Purchased Services	38,800
600 Supplies	231,400
700 Property	109,185
800 Other Objects	14,300
Total Support Services - Administration	\$1,714,350
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	126,073
200 Personnel Services - Employee Benefits	109,157
300 Purchased Professional and Technical Services	48,100
400 Purchased Property Services	450
500 Other Purchased Services	700
600 Supplies	13,081
Total Support Services - Pupil Health	\$297,561
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	135,853
200 Personnel Services - Employee Benefits	116,839
300 Purchased Professional and Technical Services	19,744
400 Purchased Property Services	1,600
500 Other Purchased Services	2,800
600 Supplies	3,700
800 Other Objects	550
Total Support Services - Business	\$281,086
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	435,564
200 Personnel Services - Employee Benefits	344,487
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	247,549
500 Other Purchased Services	66,198
600 Supplies	175,591

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<u>Description</u>	<u>Amount</u>
700 Property	34,248
Total Operation and Maintenance of Plant Services	\$1,306,137
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	850,000
Total Student Transportation Services	\$850,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	30,000
Total Other Support Services	\$30,000
Total Support Services	\$5,165,603
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	162,900
200 Personnel Services - Employee Benefits	71,041
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	18,125
500 Other Purchased Services	74,915
600 Supplies	48,086
700 Property	8,200
800 Other Objects	5,565
Total Student Activities	\$443,832
3300 <u>Community Services</u>	
800 Other Objects	8,550
Total Community Services	\$8,550
Total Operation of Non-Instructional Services	\$452,382
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	288,724
900 Other Uses of Funds	733,828
Total Debt Service / Other Expenditures and Financing Uses	\$1,022,552
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	173,000
Total Interfund Transfers - Out	\$173,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,395,552
TOTAL EXPENDITURES	\$17,744,180

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,300,000	6,303,387
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	1,213,000	1,313,000
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 Cash and Short-Term Investments	\$8,513,000	\$7,616,387

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		

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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	\$8,513,000	\$7,616,387

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	8,954,092	8,427,244
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,954,092	\$8,427,244
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		

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>
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	\$8,954,092	\$8,427,244	

<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	\$8,954,092	\$8,427,244

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,400,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,913,182
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,313,182
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,513,182