

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

Date 6/9/22

Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date 6/9/22

Theresa A Schane

Contact Person

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

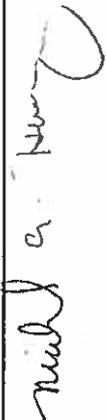
24 PS 6-687(a)(1)

(03/2006)

School District Name : Saint Clair Area SD	County : Schuylkill	AUN Number : 129546803
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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 5.5.22
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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>
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 39.0000 6152 Current Year Rate: 40.0000	Occupation Assessment increased \$1.00 - amount is within the index
5060	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00 . Provide a justification.	No salaries are coded to Function 2200. Benefit amount is tuition reimbursement.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$0.00 Function 2200, Object 200: \$20,000.00	No salaries are coded to Function 2200. Benefit amount is tuition reimbursement.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unexpected expenditures during the fiscal year.
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.	Less than 11% of fund balance is unassigned and available if needed for unanticipated expenses.
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 funds are for increases in health care, PSERS, charter/cyber/high school tuition increases and high school transition costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Bank stock is held in the assigned fund balance.

<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	5,046,002
0840 Assigned Fund Balance	31,580
0850 Unassigned Fund Balance	1,264,410
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,341,992</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,518,437
7000 Revenue from State Sources	6,371,738
8000 Revenue from Federal Sources	865,494
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$12,755,669</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,097,661</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,868,844
6113 Public Utility Realty Taxes	4,770
6114 Payments in Lieu of Current Taxes - State / Local	3,260
6120 Current Per Capita Taxes, Section 679	14,212
6140 Current Act 511 Taxes - Flat Rate Assessments	29,212
6150 Current Act 511 Taxes - Proportional Assessments	963,400
6400 Delinquencies on Taxes Levied / Assessed by the LEA	342,000
6500 Earnings on Investments	17,000
6700 Revenues from LEA Activities	78,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	129,564
6910 Rentals	32,000
6960 Services Provided Other Local Governmental Units / LEAs	33,675
6980 Revenue from Community Services Activities	2,000

REVENUE FROM LOCAL SOURCES \$5,518,437

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,741,609
7112 Basic Education Funding-Social Security	168,062
7271 Special Education funds for School-Aged Pupils	693,048
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,160
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	249,083
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	185,502
7360 Safe Schools	1,000
7505 Ready to Learn Block Grant	134,649
7820 State Share of Retirement Contributions	774,625

REVENUE FROM STATE SOURCES \$6,371,738

REVENUE FROM FEDERAL SOURCES

8513 IDEA, Section 619	5,454
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	175,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	25,000
8517 NCLB, Title IV - 21st Century Schools	12,087
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	125,885
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	492,068

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES	\$865,494
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	12,755,669
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Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,868,844	
Amount of Tax Relief for Homestead Exclusions	<u>\$185,502</u>	
Total Approx. Tax Revenue:	\$4,054,346	
Approx. Tax Levy for Tax Rate Calculation:	\$4,733,669	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$111,692,375	\$111,692,375
b. Real Estate Mills	38.1360	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$251,512,425	\$251,512,425
d. Assessed Value	\$124,126,005	\$124,126,005
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,259,500	\$4,259,500
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,259,500	\$4,259,500
(f Total * g)		
i. Base Mills Subject to Index	38.1360	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.06380%	85.06380%
k. Tax Levy Needed	\$4,733,669	\$4,733,669
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	38.1360	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,733,669	\$4,733,669
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,548,167
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,868,844
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,868,844	
Amount of Tax Relief for Homestead Exclusions	<u>\$185,502</u>	
Total Approx. Tax Revenue:	\$4,054,346	
Approx. Tax Levy for Tax Rate Calculation:	\$4,733,669	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.0428	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,970,353	\$4,970,353
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	\$2,737.00	
Number of Homestead/Farmstead Properties	1778	1778
Median Assessed Value of Homestead Properties		\$18,548

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,868,844
Amount of Tax Relief for Homestead Exclusions	<u>\$185,502</u>
Total Approx. Tax Revenue:	\$4,054,346
Approx. Tax Levy for Tax Rate Calculation:	\$4,733,669
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$185,502	Lowering RE Tax Rate	\$0	\$185,502
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$185,502

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>
Schuylkill	124,126,005	38.1360	4,733,669			85.06380%	
Totals:	124,126,005		4,733,669	185,502	4,548,167	85.06380%	3,868,844

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,212
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	22,155
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,155
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 44,310 29,212

	<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%	600,000	600,000
6152 Current Act 511 Occupation Taxes	40.0000	0.000	177,240	68,400
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,000	35,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	1.5000	0.000	260,000	260,000
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 1,072,240 963,400

Total Act 511, Current Taxes 992,612

Act 511 Tax Limit -->	251,512,425	12	3,018,149
	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> Schuylkill	38.1360	38.1360	0.00%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6152	Current Act 511 Occupation Taxes	39.0000	40.0000	2.57%	No	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,919,972
1200 Special Programs - Elementary / Secondary	1,978,412
1300 Vocational Education	217,417
1400 Other Instructional Programs - Elementary / Secondary	32,834
1500 Nonpublic School Programs	3,454
Total Instruction	\$8,152,089
2000 Support Services	
2100 Support Services - Students	652,039
2200 Support Services - Instructional Staff	113,938
2300 Support Services - Administration	661,617
2400 Support Services - Pupil Health	128,496
2500 Support Services - Business	262,686
2600 Operation and Maintenance of Plant Services	842,675
2700 Student Transportation Services	799,359
2800 Support Services - Central	2,800
2900 Other Support Services	83,000
Total Support Services	\$3,546,610
3000 Operation of Non-Instructional Services	
3200 Student Activities	136,330
3300 Community Services	86,365
Total Operation of Non-Instructional Services	\$222,695
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	734,275
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$834,275
Total Estimated Expenditures and Other Financing Uses	\$12,755,669

2022-2023 Final General Fund Budget

LEA : 129546803 Saint Clair 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	1,906,583
200 Personnel Services - Employee Benefits	1,444,026
300 Purchased Professional and Technical Services	110,000
400 Purchased Property Services	12,516
500 Other Purchased Services	2,257,875
600 Supplies	50,587
700 Property	132,385
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$5,919,972
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	783,100
200 Personnel Services - Employee Benefits	604,577
300 Purchased Professional and Technical Services	416,200
500 Other Purchased Services	160,850
600 Supplies	8,535
700 Property	5,000
800 Other Objects	150
Total Special Programs - Elementary / Secondary	\$1,978,412
1300 <u>Vocational Education</u>	
500 Other Purchased Services	217,417
Total Vocational Education	\$217,417
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,975
200 Personnel Services - Employee Benefits	9,859
Total Other Instructional Programs - Elementary / Secondary	\$32,834
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,454
Total Nonpublic School Programs	\$3,454
Total Instruction	\$8,152,089
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	261,554
200 Personnel Services - Employee Benefits	188,885
300 Purchased Professional and Technical Services	194,800
500 Other Purchased Services	1,200
600 Supplies	5,400
800 Other Objects	200
Total Support Services - Students	\$652,039
2200 <u>Support Services - Instructional Staff</u>	
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	33,427

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	24,686
500 Other Purchased Services	5,000
600 Supplies	26,325
700 Property	4,500
Total Support Services - Instructional Staff	\$113,938
2300 Support Services - Administration	
100 Personnel Services - Salaries	326,585
200 Personnel Services - Employee Benefits	220,508
300 Purchased Professional and Technical Services	89,850
500 Other Purchased Services	9,674
600 Supplies	10,500
700 Property	250
800 Other Objects	4,250
Total Support Services - Administration	\$661,617
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	67,650
200 Personnel Services - Employee Benefits	52,646
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	4,500
700 Property	250
Total Support Services - Pupil Health	\$128,496
2500 Support Services - Business	
100 Personnel Services - Salaries	128,859
200 Personnel Services - Employee Benefits	98,051
300 Purchased Professional and Technical Services	18,400
400 Purchased Property Services	2,276
500 Other Purchased Services	5,600
600 Supplies	3,000
800 Other Objects	6,500
Total Support Services - Business	\$262,686
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	172,196
200 Personnel Services - Employee Benefits	111,608
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	290,685
500 Other Purchased Services	60,021
600 Supplies	184,175
700 Property	11,000
800 Other Objects	1,990
Total Operation and Maintenance of Plant Services	\$842,675
2700 Student Transportation Services	
500 Other Purchased Services	799,359
Total Student Transportation Services	\$799,359

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,300
Total Support Services - Central	\$2,800
2900 Other Support Services	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	75,000
Total Other Support Services	\$83,000
Total Support Services	\$3,546,610
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	17,200
200 Personnel Services - Employee Benefits	7,380
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	14,100
600 Supplies	82,500
800 Other Objects	150
Total Student Activities	\$136,330
3300 Community Services	
100 Personnel Services - Salaries	14,250
200 Personnel Services - Employee Benefits	6,115
600 Supplies	1,000
800 Other Objects	65,000
Total Community Services	\$86,365
Total Operation of Non-Instructional Services	\$222,695
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	734,275
Total Interfund Transfers - Out	\$734,275
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$834,275
TOTAL EXPENDITURES	\$12,755,669

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,250,000	1,250,000
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	1,500,000	1,500,000
Other Capital Projects Fund	200,000	200,000
Debt Service Fund	100,000	100,000
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	\$3,050,000	\$3,050,000

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

TOTAL CASH AND INVESTMENTS **\$3,050,000** **\$3,050,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	11,114,000	10,646,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	25,000	25,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	188,779	188,779
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,327,779	\$10,859,779
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$11,327,779	\$10,859,779

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$11,327,779	\$10,859,779
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,046,002
0840 Assigned Fund Balance	31,580
0850 Unassigned Fund Balance	1,264,410
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,341,992
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,441,992