

# 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

*Wendell Yoda*

Date

*6-8-22*

Secretary of the Board - Original Signature Required

*Mike Givich*

Date

*6-8-22*

Chief School Administrator - Original Signature Required

*Brenda Krause*

Date

*6-8-22*

Brenda Krause

(814)662-6502

Extn :

Contact Person

Telephone

Extension

krauseb@selsd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Salisbury-Elk Lick SD	COUNTY : Somerset	AUN : 108567004
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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%

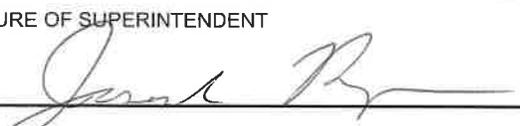
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes  No

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

Total Budgeted Expenditures	\$9058309
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6-8-22
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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 : Salisbury-Elk Lick SD	County : Somerset	AUN Number : 108567004
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/11/22
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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>
5220	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1300, Object 100: \$77,900.00 Function 1300, Object 200: \$80,066.00	Benefits are higher because of family coverage and 2 younger teachers lower salaries
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2400, Object 100: \$35,010.00 Function 2400, Object 200: \$37,266.00	Health and PSERS costs are higher because nurse is only in her 3rd year and has a lower salary until tenure.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money reserved for unexpected expenditures throughout the year.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,850,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,850,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	1,251,738
7000 Revenue from State Sources	3,157,815
8000 Revenue from Federal Sources	1,798,756
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$6,208,309</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$9,058,309</u></b>

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	843,028
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	1,300
6114 Payments in Lieu of Current Taxes - State / Local	8,689
6120 Current Per Capita Taxes, Section 679	6,500
6140 Current Act 511 Taxes - Flat Rate Assessments	6,500
6150 Current Act 511 Taxes - Proportional Assessments	227,225
6400 Delinquencies on Taxes Levied / Assessed by the LEA	76,441
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	62,055

**REVENUE FROM LOCAL SOURCES \$1,251,738**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	2,040,115
7112 Basic Education Funding-Social Security	79,000
7220 Vocational Education	31,045
7240 Driver Education - Student	300
7271 Special Education funds for School-Aged Pupils	243,194
7311 Pupil Transportation Subsidy	79,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,160
7330 Health Services (Medical, Dental, Nurse, Act 25)	4,500
7340 State Property Tax Reduction Allocation	155,011
7505 Ready to Learn Block Grant	52,080
7820 State Share of Retirement Contributions	467,410

**REVENUE FROM STATE SOURCES \$3,157,815**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	460,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,340
8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	553,572
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	562,342
8751 ARP ESSER Learning Loss	102,665
8752 ARP ESSER Summer Programs	34,172
8753 ARP ESSER Afterschool Programs	18,165
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 500

**REVENUE FROM FEDERAL SOURCES \$1,798,756**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 6,208,309**

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$843,028</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$155,011</u></b>
Total Approx. Tax Revenue:	<b>\$998,039</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$1,073,342</b>

Somerset

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$46,090,965	\$46,090,965
b. Real Estate Mills	23.1100	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$131,604,738	\$131,604,738
d. Assessed Value	\$46,444,898	\$46,444,898
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$1,065,162	\$1,065,162
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,065,162	\$1,065,162
(f Total * g)		
i. Base Mills Subject to Index	23.1100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	91.80000%	91.80000%
k. Tax Levy Needed	\$1,073,342	\$1,073,342
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>23.1100</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,073,342	\$1,073,342
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$918,331
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$843,028
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$843,028</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$155,011</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$998,039</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,073,342</b>	
	<b>Somerset</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	24.1499	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,121,640	\$1,121,640
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,264.00	
Number of Homestead/Farmstead Properties	724	724
Median Assessed Value of Homestead Properties		\$25,005

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$843,028</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$155,011</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$998,039</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$1,073,342</b>
	<b>Somerset</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$155,011	Lowering RE Tax Rate	\$0	\$155,011
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$155,011</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Somerset	46,444,898	23.1100	1,073,342			91.80000%	
<b>Totals:</b>	<b>46,444,898</b>		<b>1,073,342</b>	155,011 =	918,331 X	91.80000% =	843,028

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		6,500
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	6,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 6,500 6,500**

	<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%	210,250	210,250
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	16,975	16,975
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 227,225 227,225**

**Total Act 511, Current Taxes 233,725**

<b>Act 511 Tax Limit --&gt;</b>	<b>131,604,738 X</b>	<b>12</b>	<b>1,579,257</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Somerset	23.1100	23.1100	0.00%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	2,869,360
1200 Special Programs - Elementary / Secondary	418,326
1300 Vocational Education	165,581
1400 Other Instructional Programs - Elementary / Secondary	27,565
<b>Total Instruction</b>	<b>\$3,480,832</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	183,382
2200 Support Services - Instructional Staff	301,284
2300 Support Services - Administration	466,967
2400 Support Services - Pupil Health	89,761
2500 Support Services - Business	132,096
2600 Operation and Maintenance of Plant Services	523,193
2700 Student Transportation Services	195,880
2800 Support Services - Central	455,640
2900 Other Support Services	5,400
<b>Total Support Services</b>	<b>\$2,353,603</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	84,918
3300 Community Services	2,800
<b>Total Operation of Non-Instructional Services</b>	<b>\$87,718</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	180,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$180,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	135,000
5900 Budgetary Reserve	2,821,156
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,956,156</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$9,058,309</b>

2022-2023 Final General Fund Budget

LEA : 108567004 Salisbury-Elk Lick SD

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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	1,462,790
200 Personnel Services - Employee Benefits	1,113,266
300 Purchased Professional and Technical Services	10,462
400 Purchased Property Services	5,872
500 Other Purchased Services	2,900
600 Supplies	273,685
800 Other Objects	385
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$2,869,360</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	145,532
200 Personnel Services - Employee Benefits	115,494
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	500
600 Supplies	6,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$418,326</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	77,900
200 Personnel Services - Employee Benefits	80,066
400 Purchased Property Services	550
500 Other Purchased Services	550
600 Supplies	4,590
800 Other Objects	1,925
<b>Total Vocational Education</b>	<b>\$165,581</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,140
200 Personnel Services - Employee Benefits	12,875
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	350
600 Supplies	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$27,565</b>
<b>Total Instruction</b>	<b>\$3,480,832</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	72,824
200 Personnel Services - Employee Benefits	64,573
300 Purchased Professional and Technical Services	44,000
600 Supplies	1,915
800 Other Objects	70
<b>Total Support Services - Students</b>	<b>\$183,382</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	131,679
200 Personnel Services - Employee Benefits	120,731

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	15,172
500 Other Purchased Services	2,000
600 Supplies	30,842
800 Other Objects	860
<b>Total Support Services - Instructional Staff</b>	<b>\$301,284</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	231,073
200 Personnel Services - Employee Benefits	163,719
300 Purchased Professional and Technical Services	24,150
400 Purchased Property Services	400
500 Other Purchased Services	38,990
600 Supplies	2,230
800 Other Objects	6,405
<b>Total Support Services - Administration</b>	<b>\$466,967</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	35,010
200 Personnel Services - Employee Benefits	37,266
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	60
500 Other Purchased Services	750
600 Supplies	10,800
800 Other Objects	175
<b>Total Support Services - Pupil Health</b>	<b>\$89,761</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	73,539
200 Personnel Services - Employee Benefits	43,402
500 Other Purchased Services	430
600 Supplies	14,250
800 Other Objects	475
<b>Total Support Services - Business</b>	<b>\$132,096</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	168,724
200 Personnel Services - Employee Benefits	104,744
300 Purchased Professional and Technical Services	15,925
400 Purchased Property Services	58,300
500 Other Purchased Services	23,200
600 Supplies	144,800
700 Property	7,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$523,193</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	380
500 Other Purchased Services	154,000
600 Supplies	7,000
700 Property	30,000

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$195,880</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	111,156
200 Personnel Services - Employee Benefits	75,158
300 Purchased Professional and Technical Services	56,255
500 Other Purchased Services	22,175
600 Supplies	137,192
700 Property	53,504
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$455,640</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,400
<b>Total Other Support Services</b>	<b>\$5,400</b>
<b>Total Support Services</b>	<b>\$2,353,603</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	54,975
200 Personnel Services - Employee Benefits	21,903
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	2,000
500 Other Purchased Services	1,650
800 Other Objects	1,140
<b>Total Student Activities</b>	<b>\$84,918</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	2,000
800 Other Objects	800
<b>Total Community Services</b>	<b>\$2,800</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$87,718</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	150,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$180,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$180,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	135,000
<b>Total Interfund Transfers - Out</b>	<b>\$135,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	2,821,156

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$2,821,156
Total Other Expenditures and Financing Uses	\$2,956,156
<b>TOTAL EXPENDITURES</b>	<b>\$9,058,309</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	2,850,000	2,551,156
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	510,000	400,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	5,000
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>\$3,390,000</b>	<b>\$2,956,156</b>

**Long-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$3,390,000</b>	<b>\$2,956,156</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	18,700	13,600
0540 Accumulated Compensated Absences	119,000	124,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	900,000	920,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$1,037,700</b>	<b>\$1,057,600</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		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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- 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>		
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**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

<b>Total Capital Reserve Fund - \$ 1431</b>		
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**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

<b>Total Other Capital Projects Fund</b>		
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**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

<b>Total Debt Service Fund</b>		
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**Food Service / Cafeteria Operations Fund**

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

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$1,037,700</b>	<b>\$1,057,600</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$1,037,700</b>	<b>\$1,057,600</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	
<b>5900 Budgetary Reserve</b>	<b>2,821,156</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,821,156</b>