

LEA Name : Susquenita SD

Class : 3

AUN Number : 115506003

County : Perry

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

6.14.2022

Date



Secretary of the Board - Original Signature Required

6.14.2022

Date



Chief School Administrator - Original Signature Required

6/15/2022

Date

Peter T Bard

(717)957-6000

Extn :5

Contact Person

Telephone

Extension

pbard@susq.k12.pa.us

Email Address

LEA Name : Susquenita SD

Class : 3

AUN Number : 115506003

County : Perry

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

6.14.2022

Date



Secretary of the Board - Original Signature Required

6.14.2022

Date



Chief School Administrator - Original Signature Required

6/15/2022

Date

Peter T Bard

(717)957-6000

Extn :5

Contact Person

Telephone

Extension

pbard@susq.k12.pa.us

Email Address

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

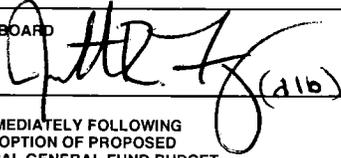
24 PS 6-687(a)(1)

(03/2006)

School District Name : Susquenita SD	County : Perry	AUN Number : 115506003
--	--------------------------	----------------------------------

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 6.14.2022
--	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Fund balance is maintained for future obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is maintained for future obligations.

<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	2,640,775
0820 Restricted Fund Balance	
0830 Committed Fund Balance	9,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	855,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,855,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,562,757
7000 Revenue from State Sources	15,320,908
8000 Revenue from Federal Sources	1,912,609
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$33,796,274</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$43,651,274</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,549,912
6112 Interim Real Estate Taxes	46,109
6113 Public Utility Realty Taxes	13,926
6114 Payments in Lieu of Current Taxes - State / Local	13,310
6150 Current Act 511 Taxes - Proportional Assessments	4,475,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	409,000
6910 Rentals	12,000
6940 Tuition from Patrons	202,500
6970 Services Provided Other Funds	276,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$16,562,757

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	8,272,500
7112 Basic Education Funding-Social Security	382,500
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	1,533,000
7311 Pupil Transportation Subsidy	1,693,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	124,022
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	952,962
7505 Ready to Learn Block Grant	320,871
7810 State Share of Social Security and Medicare Taxes	382,560
7820 State Share of Retirement Contributions	1,587,493

REVENUE FROM STATE SOURCES \$15,320,908

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	296,210
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	482,269
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	975,481

Amount

REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	86,649
REVENUE FROM FEDERAL SOURCES	\$1,912,609
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,796,274

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$10,549,916		
Amount of Tax Relief for Homestead Exclusions	<u>\$952,962</u>		
Total Approx. Tax Revenue:	\$11,502,878		
Approx. Tax Levy for Tax Rate Calculation:	\$11,885,517		

	Dauphin	Perry	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$16,583,200	\$879,322,793	\$895,905,993
b. Real Estate Mills	22.7710	13.0740	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$27,534,837	\$824,574,211	\$852,109,048
d. Assessed Value	\$16,013,000	\$912,871,400	\$928,884,400
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$377,616	\$11,496,266	\$11,873,882
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	3.23137%	96.76863%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$383,689	\$11,490,193	\$11,873,882
(f Total * g)			
i. Base Mills Subject to Index	23.1372	13.0740	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed	\$384,065	\$11,501,452	\$11,885,517
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	23.9845	12.5992	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$384,064	\$11,501,449	\$11,885,513
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,932,551
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$10,549,912
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$10,549,916

Amount of Tax Relief for Homestead Exclusions

\$952,962

Total Approx. Tax Revenue:

\$11,502,878

Approx. Tax Levy for Tax Rate Calculation:

\$11,885,517

	Dauphin	Perry	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	24.2015	13.6754	
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)	\$387,539	\$12,483,882	\$12,871,421
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	\$9,880.00	\$18,807.00	
Number of Homestead/Farmstead Properties	77	3895	3972
Median Assessed Value of Homestead Properties			\$151,900

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$10,549,916			
Amount of Tax Relief for Homestead Exclusions	<u>\$952,962</u>			
Total Approx. Tax Revenue:	\$11,502,878			
Approx. Tax Levy for Tax Rate Calculation:	\$11,885,517			

	Dauphin	Perry		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$952,962	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$952,962

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>
Dauphin	16,013,000	23.9845	384,064			96.50000%	
Perry	912,871,400	12.5992	11,501,449			96.50000%	
Totals:	928,884,400		11,885,513	- 952,962 =	10,932,551 X	96.50000% =	10,549,912

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.300%	0.000%	4,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			4,475,000
Total Act 511, Current Taxes			4,475,000
Act 511 Tax Limit -->		852,109,048 X	12
		Market Value	Mills
			10,225,309
			(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>									
	Dauphin	23.1372	23.9845	3.67%	Yes	4.6%				
	Perry	13.0740	12.5992	-3.62%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.300%	1.300%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 115506003 Susquenita SD

Printed 6/16/2022 3:57:44 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,046,948
1200 Special Programs - Elementary / Secondary	6,016,961
1300 Vocational Education	1,531,383
1400 Other Instructional Programs - Elementary / Secondary	198,905
1700 Higher Education Programs for Secondary Students	126,500
Total Instruction	\$22,920,697
2000 Support Services	
2100 Support Services - Students	1,196,517
2200 Support Services - Instructional Staff	1,540,981
2300 Support Services - Administration	1,830,465
2400 Support Services - Pupil Health	319,832
2500 Support Services - Business	583,534
2600 Operation and Maintenance of Plant Services	2,491,098
2700 Student Transportation Services	2,098,000
2900 Other Support Services	16,000
Total Support Services	\$10,076,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	519,598
Total Operation of Non-Instructional Services	\$519,598
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,429,823
5200 Interfund Transfers - Out	45,612
Total Other Expenditures and Financing Uses	\$2,475,435
Total Estimated Expenditures and Other Financing Uses	\$35,992,157

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,354,614
200 Personnel Services - Employee Benefits	4,885,527
300 Purchased Professional and Technical Services	289,505
400 Purchased Property Services	247,625
500 Other Purchased Services	2,522,222
600 Supplies	336,855
700 Property	394,042
800 Other Objects	16,558
Total Regular Programs - Elementary / Secondary	\$15,046,948
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,632,949
200 Personnel Services - Employee Benefits	1,236,983
300 Purchased Professional and Technical Services	768,936
500 Other Purchased Services	1,348,493
600 Supplies	21,000
800 Other Objects	8,600
Total Special Programs - Elementary / Secondary	\$6,016,961
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	757,145
200 Personnel Services - Employee Benefits	253,809
400 Purchased Property Services	3,000
500 Other Purchased Services	474,029
600 Supplies	39,000
700 Property	4,400
Total Vocational Education	\$1,531,383
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	134,271
200 Personnel Services - Employee Benefits	64,634
Total Other Instructional Programs - Elementary / Secondary	\$198,905
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	126,500
Total Higher Education Programs for Secondary Students	\$126,500
Total Instruction	\$22,920,697
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	618,769
200 Personnel Services - Employee Benefits	511,209
400 Purchased Property Services	1,560
500 Other Purchased Services	12,950
600 Supplies	45,164
800 Other Objects	6,865

2022-2023 Final General Fund Budget

LEA : 115506003 Susquenita SD

Printed 6/16/2022 3:57:45 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,196,517
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	604,694
200 Personnel Services - Employee Benefits	397,736
300 Purchased Professional and Technical Services	121,841
400 Purchased Property Services	3,000
500 Other Purchased Services	15,170
600 Supplies	185,787
700 Property	177,190
800 Other Objects	35,563
Total Support Services - Instructional Staff	\$1,540,981
2300 Support Services - Administration	
100 Personnel Services - Salaries	971,870
200 Personnel Services - Employee Benefits	743,550
300 Purchased Professional and Technical Services	9,100
400 Purchased Property Services	9,960
500 Other Purchased Services	22,895
600 Supplies	52,755
800 Other Objects	20,335
Total Support Services - Administration	\$1,830,465
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	163,186
200 Personnel Services - Employee Benefits	144,961
500 Other Purchased Services	100
600 Supplies	11,385
800 Other Objects	200
Total Support Services - Pupil Health	\$319,832
2500 Support Services - Business	
100 Personnel Services - Salaries	277,322
200 Personnel Services - Employee Benefits	228,612
300 Purchased Professional and Technical Services	49,800
400 Purchased Property Services	8,100
500 Other Purchased Services	9,000
600 Supplies	7,800
800 Other Objects	2,900
Total Support Services - Business	\$583,534
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	822,395
200 Personnel Services - Employee Benefits	322,599
300 Purchased Professional and Technical Services	150,845
400 Purchased Property Services	221,060
500 Other Purchased Services	149,524
600 Supplies	748,275
700 Property	74,900
800 Other Objects	1,500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,491,098
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,098,000
Total Student Transportation Services	\$2,098,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,000
Total Other Support Services	\$16,000
Total Support Services	\$10,076,427
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	191,123
200 Personnel Services - Employee Benefits	81,610
300 Purchased Professional and Technical Services	104,600
400 Purchased Property Services	41,625
500 Other Purchased Services	33,000
600 Supplies	56,940
700 Property	3,500
800 Other Objects	7,200
Total Student Activities	\$519,598
Total Operation of Non-Instructional Services	\$519,598
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	44,000
900 Other Uses of Funds	2,385,823
Total Debt Service / Other Expenditures and Financing Uses	\$2,429,823
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	45,612
Total Interfund Transfers - Out	\$45,612
Total Other Expenditures and Financing Uses	\$2,475,435
TOTAL EXPENDITURES	\$35,992,157

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,500,000	9,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	960,000	900,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,850	1,850
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$10,861,850	\$10,301,850

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 **\$10,861,850** **\$10,301,850**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	3,900,438	3,245,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	500,000	600,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	1,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$5,400,438	\$5,045,000

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

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

<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	\$5,400,438	\$5,045,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	3,700,000	3,700,000
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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	42,000	42,000
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		
Total Short-Term Payables	\$3,742,000	\$3,742,000
TOTAL INDEBTEDNESS	\$9,142,438	\$8,787,000

Account Description	Amounts
0810 Nonspendable Fund Balance	2,640,775
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	159,117
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,659,117

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,299,892
--	---------------------