

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2022

George R. Baum
President of the Board - Original Signature Required

6/9/22
Date

Joe M. Baughel
Secretary of the Board - Original Signature Required

6/9/22
Date

Patricia W. Baughel
Chief School Administrator - Original Signature Required

6/9/22
Date

Tara Lineman

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Contact Person

Telephone 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 : Union City Area SD	COUNTY : Erie	AUN : 105259103
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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 ☒

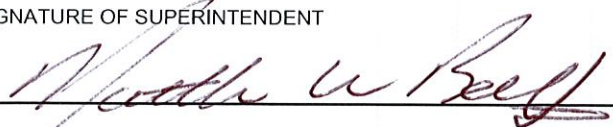
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$27539928
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 6/9/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Union City Area SD	County : Erie	AUN Number : 105259103
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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 <i>George R. Turner</i>	DATE 4/19/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Emergency and unexpected expenditures, and potential grant opportunities/awards not included in other expenditure areas.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for Buildings and Grounds, Curriculum Supplies/Equipment, PSERS Stabilization Fund, Band Uniform Contribution, Tech School Renovations, Cyber Charter School Stabilization Fund.

ITEM	AMOUNTS	
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		
0840 Assigned Fund Balance	6,892,796	
0850 Unassigned Fund Balance	247,328	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,140,124</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,891,497	
7000 Revenue from State Sources	15,933,532	
8000 Revenue from Federal Sources	4,828,306	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,653,335</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,793,459</u>

LEA : 105259103 Union City Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,684,879
6112 Interim Real Estate Taxes	1,000
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	354,031
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	36,500
6940 Tuition from Patrons	11,500
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	35,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$3,891,497
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,552,906
7112 Basic Education Funding-Social Security	427,395
7220 Vocational Education	50,710
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	1,104,962
7311 Pupil Transportation Subsidy	640,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	493,757
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	421,407
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,938,940
REVENUE FROM STATE SOURCES	\$15,933,532
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	516,813
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,550
8517 NCLB, Title IV - 21St Century Schools	288,314

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8519 NCLB, Title VI - Flexibility and Accountability	21,834
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,510,316
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,159,022
8745 GEER II - Governor's Emergency Education Relief Fund	238,457
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
REVENUE FROM FEDERAL SOURCES	\$4,828,306
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,653,335

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:	\$2,685,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,106,907		
Approx. Tax Levy for Tax Rate Calculation:	\$3,340,429		
	Crawford	Erie	Total

2021-22 Data			
a. Assessed Value	\$30,002,052	\$169,321,255	\$199,323,307
b. Real Estate Mills	44.4000	11.5200	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$108,849,124	\$163,736,162	\$272,585,286
d. Assessed Value	\$30,036,942	\$169,578,505	\$199,615,447
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$1,332,091	\$1,950,581	\$3,282,672
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	39.93213%	60.06787%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,310,841	\$1,971,831	\$3,282,672
(f Total * g)			
i. Base Mills Subject to Index	44.4000	11.6455	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,333,904	\$2,006,525	\$3,340,429
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	44.4000	11.8300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,333,640	\$2,006,114	\$3,339,754
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,918,347
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,684,879
(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:	\$2,685,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,106,907		
Approx. Tax Levy for Tax Rate Calculation:	\$3,340,429		
	Crawford	Erie	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	46.7088	12.2510	
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)	\$1,402,990	\$2,077,506	\$3,480,496
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	\$6,532.00	\$24,514.00	
Number of Homestead/Farmstead Properties	465	972	1437
Median Assessed Value of Homestead Properties			\$77,300

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:	\$2,685,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$421,407</u>		
Total Approx. Tax Revenue:	\$3,106,907		
Approx. Tax Levy for Tax Rate Calculation:	\$3,340,429		
	Crawford	Erie	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$421,407	Lowering RE Tax Rate	\$0	\$421,407
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$421,407

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>		
Crawford	30,036,942	44.4000	1,333,640				92.00000%		
Erie	169,578,505	11.8300	2,006,114				92.00000%		
Totals:	199,615,447		3,339,754	-	421,407	=	2,918,347	X	92.00000% = 2,684,879
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					13,500
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	20,500	13,500		
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						20,500	13,500		
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			1.000%	0.000%	370,000	370,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	30,000	30,000		
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						400,000	400,000		
Total Act 511, Current Taxes							413,500		
Act 511 Tax Limit -->				272,585,286		X	12	3,271,023	
				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>									
	Crawford	44.4000	44.4000	0.00%	Yes	5.2%				
	Erie	11.6455	11.8300	1.59%	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	1.000%	1.000%	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	8,363,427
1200 Special Programs - Elementary / Secondary	2,890,927
1300 Vocational Education	431,941
1400 Other Instructional Programs - Elementary / Secondary	163,192
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$11,850,987
2000 Support Services	
2100 Support Services - Students	670,856
2200 Support Services - Instructional Staff	353,156
2300 Support Services - Administration	1,332,428
2400 Support Services - Pupil Health	215,508
2500 Support Services - Business	428,770
2600 Operation and Maintenance of Plant Services	1,563,410
2700 Student Transportation Services	1,612,727
2800 Support Services - Central	237,827
2900 Other Support Services	17,630
Total Support Services	\$6,432,312
3000 Operation of Non-Instructional Services	
3200 Student Activities	684,514
3300 Community Services	66,609
Total Operation of Non-Instructional Services	\$751,123
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	766,000
Total Facilities Acquisition, Construction and Improvement Services	\$766,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	30,235
5200 Interfund Transfers - Out	4,721,319
5900 Budgetary Reserve	2,987,952
Total Other Expenditures and Financing Uses	\$7,739,506
Total Estimated Expenditures and Other Financing Uses	\$27,539,928

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,449,119
200 Personnel Services - Employee Benefits	2,914,598
300 Purchased Professional and Technical Services	354,210
500 Other Purchased Services	318,000
600 Supplies	225,000
700 Property	102,500
Total Regular Programs - Elementary / Secondary	\$8,363,427
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,225,596
200 Personnel Services - Employee Benefits	828,344
300 Purchased Professional and Technical Services	410,187
500 Other Purchased Services	372,300
600 Supplies	32,000
700 Property	22,500
Total Special Programs - Elementary / Secondary	\$2,890,927
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	29,082
200 Personnel Services - Employee Benefits	21,735
500 Other Purchased Services	369,924
600 Supplies	11,000
800 Other Objects	200
Total Vocational Education	\$431,941
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	37,500
200 Personnel Services - Employee Benefits	16,092
300 Purchased Professional and Technical Services	103,600
500 Other Purchased Services	6,000
Total Other Instructional Programs - Elementary / Secondary	\$163,192
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$11,850,987
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	386,492
200 Personnel Services - Employee Benefits	234,993
300 Purchased Professional and Technical Services	41,121
500 Other Purchased Services	2,500
600 Supplies	5,500
800 Other Objects	250
Total Support Services - Students	\$670,856

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	169,854
200 Personnel Services - Employee Benefits	154,202
300 Purchased Professional and Technical Services	17,650
500 Other Purchased Services	4,000
600 Supplies	6,250
700 Property	1,000
800 Other Objects	200
Total Support Services - Instructional Staff	\$353,156
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	683,015
200 Personnel Services - Employee Benefits	459,063
300 Purchased Professional and Technical Services	97,600
500 Other Purchased Services	63,500
600 Supplies	17,550
700 Property	2,500
800 Other Objects	9,200
Total Support Services - Administration	\$1,332,428
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,598
200 Personnel Services - Employee Benefits	77,660
300 Purchased Professional and Technical Services	6,750
600 Supplies	9,500
Total Support Services - Pupil Health	\$215,508
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	224,017
200 Personnel Services - Employee Benefits	155,753
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	6,500
Total Support Services - Business	\$428,770
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	537,883
200 Personnel Services - Employee Benefits	325,209
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	140,850
500 Other Purchased Services	75,946
600 Supplies	347,222
700 Property	95,300
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$1,563,410
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	1,608,827

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,200
Total Student Transportation Services	\$1,612,727
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	50,409
200 Personnel Services - Employee Benefits	30,898
300 Purchased Professional and Technical Services	152,520
500 Other Purchased Services	1,500
600 Supplies	2,500
Total Support Services - Central	\$237,827
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,630
Total Other Support Services	\$17,630
Total Support Services	\$6,432,312
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	309,388
200 Personnel Services - Employee Benefits	147,644
300 Purchased Professional and Technical Services	49,402
400 Purchased Property Services	12,300
500 Other Purchased Services	101,500
600 Supplies	15,630
700 Property	33,250
800 Other Objects	15,400
Total Student Activities	\$684,514
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,805
200 Personnel Services - Employee Benefits	3,754
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	12,500
800 Other Objects	1,550
Total Community Services	\$66,609
Total Operation of Non-Instructional Services	\$751,123
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	766,000
Total Facilities Acquisition, Construction and Improvement Services	\$766,000
Total Facilities Acquisition, Construction and Improvement Services	\$766,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	30,235

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$30,235
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,721,319
Total Interfund Transfers - Out	\$4,721,319
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,987,952
Total Budgetary Reserve	\$2,987,952
Total Other Expenditures and Financing Uses	\$7,739,506
TOTAL EXPENDITURES	\$27,539,928

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	7,299,036	3,710,614
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	998,500	
Other Capital Projects Fund	250,000	
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	\$8,547,536	\$3,710,614

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	\$8,547,536	\$3,710,614

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	10,695,000	9,820,000
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 General Fund	\$10,695,000	\$9,820,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$10,695,000	\$9,820,000	

<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	\$10,695,000	\$9,820,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,253,531
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,253,531
5900 Budgetary Reserve	2,987,952
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,241,483