

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required

6/27/22

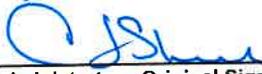
Date



Secretary of the Board - Original Signature Required

6/27/22

Date



Chief School Administrator - Original Signature Required

6/27/22

Date

James Grosch

Contact Person

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Extension

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Email Address

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

24 PS 6-883

(10/2010)

SCHOOL DISTRICT Warren County SD	COUNTY : Warren	AUN 105628302
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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	\$93251092
Ending Unassigned Fund Balance	\$1503663
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.61%

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 6/27/22
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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 ; Warren County SD	County : Warren	AUN Number : 105628302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/9/22
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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 due to normal business occurrences and COVID 19 pandemic.
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.	Based on unaudited projected outcome for 2021 -2022 and budgeted 2022-2023 financial performance. Used for COVID 19, emergency & unexpected expenditures and/or unrealized revenues/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 for the following: Capital Projects, PSERS Mandated Expenses, Tax and School Board Contingencies, Medical Expenses, Textbook Purchases, Technology Purchases, Building Furniture/Fixtures, Misc. Planned Expenditures.

<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	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,802,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,973,548
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,775,897</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,833,273
7000 Revenue from State Sources	49,653,750
8000 Revenue from Federal Sources	12,994,184
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$90,481,207</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$108,257,104</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	20,272,837
6113 Public Utility Realty Taxes	28,000
6114 Payments in Lieu of Current Taxes - State / Local	286,525
6140 Current Act 511 Taxes - Flat Rate Assessments	73,000
6150 Current Act 511 Taxes - Proportional Assessments	3,605,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,802,911
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	50,000
6990 Refunds and Other Miscellaneous Revenue	1,700,000

REVENUE FROM LOCAL SOURCES \$27,833,273

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	26,298,778
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	403,000
7271 Special Education funds for School-Aged Pupils	4,457,604
7311 Pupil Transportation Subsidy	3,362,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,033,006
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,000
7340 State Property Tax Reduction Allocation	3,448,961
7505 Ready to Learn Block Grant	1,023,439
7810 State Share of Social Security and Medicare Taxes	1,554,052
7820 State Share of Retirement Contributions	7,767,910

REVENUE FROM STATE SOURCES \$49,653,750

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	125,000
8512 IDEA, Part B	1,063,043
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,608,462
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	174,160
8517 NCLB, Title IV - 21st Century Schools	892,291
8521 Vocational Education - Operating Expenditures	84,141
8733 ARRA - Qualified Zone Academy Bonds (QZAB)	1,802,439
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	301,950
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,850,764

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	592,605
8752 ARP ESSER Summer Programs	77,656
8753 ARP ESSER Afterschool Programs	24,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
8830 Medical Assistance Reimbursements (Access) - Early Intervention	377,673

REVENUE FROM FEDERAL SOURCES	\$12,994,184
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	90,481,207
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Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$20,272,837
Amount of Tax Relief for Homestead Exclusions		<u>\$3,538,975</u>
Total Approx. Tax Revenue:		\$23,811,812
Approx. Tax Levy for Tax Rate Calculation:		\$25,455,556
	Warren	Total

2021-22 Data		
a. Assessed Value	\$459,887,076	\$459,887,076
b. Real Estate Mills	55.3371	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,533,509,403	\$1,533,509,403
d. Assessed Value	\$455,889,651	\$455,889,651
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$25,448,817	\$25,448,817
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$25,448,817	\$25,448,817
(f Total * g)		
i. Base Mills Subject to Index	55.3371	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$25,455,556	\$25,455,556
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	55.8371	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,455,556	\$25,455,556
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,916,581
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$20,272,837
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$20,272,837	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,538,975</u>	
Total Approx. Tax Revenue:	\$23,811,812	
Approx. Tax Levy for Tax Rate Calculation:	\$25,455,556	
	Warren	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	58.0486	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$26,463,756	\$26,463,756
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	\$6,335.50	
Number of Homestead/Farmstead Properties	10004	10004
Median Assessed Value of Homestead Properties		\$20,181

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$20,272,837
Amount of Tax Relief for Homestead Exclusions	<u>\$3,538,975</u>
Total Approx. Tax Revenue:	\$23,811,812
Approx. Tax Levy for Tax Rate Calculation:	\$25,455,556

Warren	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,448,961	Lowering RE Tax Rate	\$0	\$3,448,961
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$90,014			\$90,014
Amount of Tax Relief from State/Local Sources				\$3,538,975

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>
Warren	455,889,651	55.8371	25,455,556			92.50000%	
Totals:	455,889,651		25,455,556	- 3,538,975	= 21,916,581	X 92.50000%	= 20,272,837

	<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	\$5.00	\$0.00	73,000
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 73,000 73,000

	<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%	3,202,500	3,202,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	402,500	402,500
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 3,605,000 3,605,000

Total Act 511, Current Taxes 3,678,000

Act 511 Tax Limit -->	1,533,509,403	X	12	18,402,113
	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> Warren	55.3371	55.8371	0.91%	Yes	4.9%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,138,176
1200 Special Programs - Elementary / Secondary	13,306,126
1300 Vocational Education	1,719,653
1400 Other Instructional Programs - Elementary / Secondary	90,172
1500 Nonpublic School Programs	17,236
Total Instruction	\$50,271,363
2000 Support Services	
2100 Support Services - Students	3,647,972
2200 Support Services - Instructional Staff	3,628,005
2300 Support Services - Administration	5,199,322
2400 Support Services - Pupil Health	1,767,623
2500 Support Services - Business	1,160,396
2600 Operation and Maintenance of Plant Services	6,269,157
2700 Student Transportation Services	6,162,868
2800 Support Services - Central	4,631,469
2900 Other Support Services	107,000
Total Support Services	\$32,573,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	344,326
3300 Community Services	16,468
Total Operation of Non-Instructional Services	\$360,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,123,811
5200 Interfund Transfers - Out	1,921,312
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$10,045,123
Total Estimated Expenditures and Other Financing Uses	\$93,251,092

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,707,723
200 Personnel Services - Employee Benefits	11,962,273
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	11,339
500 Other Purchased Services	3,841,550
600 Supplies	1,985,392
800 Other Objects	17,899
Total Regular Programs - Elementary / Secondary	\$35,138,176
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,527,396
200 Personnel Services - Employee Benefits	4,322,877
300 Purchased Professional and Technical Services	467,095
500 Other Purchased Services	2,787,656
600 Supplies	145,982
700 Property	10,710
800 Other Objects	44,410
Total Special Programs - Elementary / Secondary	\$13,306,126
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	876,513
200 Personnel Services - Employee Benefits	646,709
300 Purchased Professional and Technical Services	2,140
500 Other Purchased Services	4,815
600 Supplies	166,596
700 Property	20,880
800 Other Objects	2,000
Total Vocational Education	\$1,719,653
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,304
200 Personnel Services - Employee Benefits	25,447
500 Other Purchased Services	337
600 Supplies	5,084
Total Other Instructional Programs - Elementary / Secondary	\$90,172
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	38,997
600 Supplies	-21,761
Total Nonpublic School Programs	\$17,236
Total Instruction	\$50,271,363
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,154,652
200 Personnel Services - Employee Benefits	1,435,979
300 Purchased Professional and Technical Services	8,498

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,161
600 Supplies	27,738
700 Property	7,944
Total Support Services - Students	\$3,647,972
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,049,001
200 Personnel Services - Employee Benefits	1,361,785
300 Purchased Professional and Technical Services	94,178
500 Other Purchased Services	57,919
600 Supplies	29,400
700 Property	34,609
800 Other Objects	1,113
Total Support Services - Instructional Staff	\$3,628,005
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,660,695
200 Personnel Services - Employee Benefits	1,803,802
300 Purchased Professional and Technical Services	448,993
400 Purchased Property Services	899
500 Other Purchased Services	82,529
600 Supplies	96,553
700 Property	22,444
800 Other Objects	83,407
Total Support Services - Administration	\$5,199,322
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	951,384
200 Personnel Services - Employee Benefits	782,517
300 Purchased Professional and Technical Services	7,828
500 Other Purchased Services	3,210
600 Supplies	17,334
700 Property	5,350
Total Support Services - Pupil Health	\$1,767,623
2500 Support Services - Business	
100 Personnel Services - Salaries	643,119
200 Personnel Services - Employee Benefits	477,840
500 Other Purchased Services	20,012
600 Supplies	17,644
800 Other Objects	1,781
Total Support Services - Business	\$1,160,396
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,227,177
200 Personnel Services - Employee Benefits	1,779,242
300 Purchased Professional and Technical Services	189,439
400 Purchased Property Services	621,864
500 Other Purchased Services	219,583
600 Supplies	1,105,271

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	120,054
800 Other Objects	6,527
Total Operation and Maintenance of Plant Services	\$6,269,157
2700 Student Transportation Services	
100 Personnel Services - Salaries	90,067
200 Personnel Services - Employee Benefits	50,969
500 Other Purchased Services	5,986,112
600 Supplies	34,428
700 Property	557
800 Other Objects	735
Total Student Transportation Services	\$6,162,868
2800 Support Services - Central	
100 Personnel Services - Salaries	1,002,452
200 Personnel Services - Employee Benefits	689,447
300 Purchased Professional and Technical Services	104,450
400 Purchased Property Services	846,882
500 Other Purchased Services	311,902
600 Supplies	147,713
700 Property	1,527,732
800 Other Objects	891
Total Support Services - Central	\$4,631,469
2900 Other Support Services	
500 Other Purchased Services	107,000
Total Other Support Services	\$107,000
Total Support Services	\$32,573,812
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	175,477
200 Personnel Services - Employee Benefits	99,516
300 Purchased Professional and Technical Services	8,560
500 Other Purchased Services	51,032
600 Supplies	9,184
700 Property	557
Total Student Activities	\$344,326
3300 Community Services	
600 Supplies	16,468
Total Community Services	\$16,468
Total Operation of Non-Instructional Services	\$360,794
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,115,630
900 Other Uses of Funds	4,008,181
Total Debt Service / Other Expenditures and Financing Uses	\$7,123,811

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,921,312
Total Interfund Transfers - Out	\$1,921,312
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$10,045,123
TOTAL EXPENDITURES	\$93,251,092

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	18,237,509	16,237,509
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	2,624,077	1,274,076
Debt Service Fund	12,690,976	14,690,976
Food Service / Cafeteria Operations Fund	350,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	400,000	400,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$34,302,562	\$32,952,561
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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	\$34,302,562	\$32,952,561
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	80,060,000	75,739,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	700,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	33,000,000	35,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$113,760,000	\$111,389,000

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		

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

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$113,760,000	\$111,389,000

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	\$113,760,000	\$111,389,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	14,291	7,146
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$14,291	\$7,146
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$14,291	\$7,146

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	10,000	5,000
200 Personnel Services - Employee Benefits	4,291	2,146
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$14,291	\$7,146
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$14,291	\$7,146
TOTAL EXPENDITURES	\$14,291	\$7,146

Account Description	Amounts
0810 Nonspendable Fund Balance	799,660
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,502,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,503,663
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,006,012
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,805,672