

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

EXHIBIT CGeneral Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/25/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Rick Mancini

Contact Person

mancini@prexie.us

Email Address



Date



Date



Date

(724)223-5019 Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Washington SD	Washington	101638803

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	\$29779675
Ending Unassigned Fund Balance	\$1825241
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.12%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

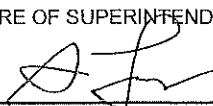
Yes

No

☒

☐

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

SIGNATURE OF SUPERINTENDENT	DATE
	6-6-22

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 : Washington SD	County : Washington	AUN Number : 101638803
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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 6/6/2022
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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>
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.	Budgetary Reserve

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	25,769	
0850 Unassigned Fund Balance	1,799,472	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,825,241</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,600,117	
7000 Revenue from State Sources	15,997,200	
8000 Revenue from Federal Sources	1,981,358	
9000 Other Financing Sources	1,201,000	
Total Estimated Revenues And Other Financing Sources		<u>\$29,779,675</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,604,916</u>

LEA : 101638803 Washington SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,635,774
6113 Public Utility Realty Taxes	10,500
6114 Payments in Lieu of Current Taxes - State / Local	110,582
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	1,660,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	504,500
6500 Earnings on Investments	3,255
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	424,000
6910 Rentals	132,560
6920 Contributions and Donations from Private Sources	13,071
6940 Tuition from Patrons	4,150
6990 Refunds and Other Miscellaneous Revenue	26,725
REVENUE FROM LOCAL SOURCES	\$10,600,117
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,316,852
7112 Basic Education Funding-Social Security	508,825
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,637,000
7311 Pupil Transportation Subsidy	255,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,411,844
7505 Ready to Learn Block Grant	335,434
7820 State Share of Retirement Contributions	2,262,245
REVENUE FROM STATE SOURCES	\$15,997,200
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	6,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	987,321
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	103,073
8517 NCLB, Title IV - 21St Century Schools	58,464
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	301,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$1,981,358
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	100,000
9340 Debt Service Fund Transfers	976,000
9360 Internal Service Fund Transfers	125,000
OTHER FINANCING SOURCES	\$1,201,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,779,675

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,635,774	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,411,844</u>	
Total Approx. Tax Revenue:	\$9,047,618	
Approx. Tax Levy for Tax Rate Calculation:	\$9,693,604	
	Washington	Total

2021-22 Data		
a. Assessed Value	\$639,449,731	\$639,449,731
b. Real Estate Mills	15.1578	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$561,326,127	\$561,326,127
d. Assessed Value	\$639,512,581	\$639,512,581
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$9,692,651	\$9,692,651
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,692,651	\$9,692,651
(f Total * g)		
i. Base Mills Subject to Index	15.1578	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.19990%	92.19990%
k. Tax Levy Needed	\$9,693,604	\$9,693,604
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.1578	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,693,604	\$9,693,604
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,281,760
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,635,774
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,635,774	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,411,844</u>	
Total Approx. Tax Revenue:	\$9,047,618	
Approx. Tax Levy for Tax Rate Calculation:	\$9,693,604	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.8702	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,149,193	\$10,149,193
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	\$44,201.00	
Number of Homestead/Farmstead Properties	2108	2108
Median Assessed Value of Homestead Properties		\$88,402

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,635,774	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,411,844</u>	
Total Approx. Tax Revenue:	\$9,047,618	
Approx. Tax Levy for Tax Rate Calculation:	\$9,693,604	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,411,844	Lowering RE Tax Rate	\$0	\$1,411,844
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,411,844

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>Percent Collected</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>						
Washington	639,512,581	15.1578	9,693,604				92.19990%		
Totals:	639,512,581		9,693,604	-	1,411,844	=	8,281,760	X	92.19990% = 7,635,774
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$10.00	\$0.00		30,000		25,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		40,000		35,000
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							70,000		60,000
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			0.500%	0.000%		1,100,000		1,050,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		105,000		105,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.000		310,000		290,000
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.5000	0.000		225,000		215,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes– Proportional Assessments							1,740,000		1,660,000
Total Act 511, Current Taxes									1,720,000
Act 511 Tax Limit -->					561,326,127	X	12		6,735,914
					Market Value		Mills		(511 Limit)

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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> Washington <u>Current Act 511 Taxes– Flat Rate Assessments</u>	15.1578	15.1578	0.00%	Yes	4.7%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.7%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.7%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,127,200
1200 Special Programs - Elementary / Secondary	4,921,933
1300 Vocational Education	304,399
1400 Other Instructional Programs - Elementary / Secondary	338,645
1500 Nonpublic School Programs	41,710
Total Instruction	\$17,733,887
2000 Support Services	
2100 Support Services - Students	1,620,646
2200 Support Services - Instructional Staff	905,853
2300 Support Services - Administration	1,840,267
2400 Support Services - Pupil Health	263,025
2500 Support Services - Business	586,656
2600 Operation and Maintenance of Plant Services	2,830,732
2700 Student Transportation Services	1,036,076
2900 Other Support Services	16,500
Total Support Services	\$9,099,755
3000 Operation of Non-Instructional Services	
3200 Student Activities	878,334
3300 Community Services	40,351
Total Operation of Non-Instructional Services	\$918,685
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,500
5200 Interfund Transfers - Out	2,024,848
Total Other Expenditures and Financing Uses	\$2,027,348
Total Estimated Expenditures and Other Financing Uses	\$29,779,675

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,006,926
200 Personnel Services - Employee Benefits	4,350,581
400 Purchased Property Services	2,500
500 Other Purchased Services	1,313,025
600 Supplies	376,443
700 Property	75,185
800 Other Objects	2,540
Total Regular Programs - Elementary / Secondary	\$12,127,200
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,978,104
200 Personnel Services - Employee Benefits	1,288,499
300 Purchased Professional and Technical Services	702,115
400 Purchased Property Services	1,900
500 Other Purchased Services	888,475
600 Supplies	61,190
800 Other Objects	1,650
Total Special Programs - Elementary / Secondary	\$4,921,933
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	15,290
200 Personnel Services - Employee Benefits	12,109
500 Other Purchased Services	277,000
Total Vocational Education	\$304,399
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	183,895
200 Personnel Services - Employee Benefits	147,039
400 Purchased Property Services	850
500 Other Purchased Services	2,650
600 Supplies	3,150
800 Other Objects	1,061
Total Other Instructional Programs - Elementary / Secondary	\$338,645
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,710
Total Nonpublic School Programs	\$41,710
Total Instruction	\$17,733,887
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	504,978
200 Personnel Services - Employee Benefits	314,628
300 Purchased Professional and Technical Services	779,000
500 Other Purchased Services	3,100
600 Supplies	12,875
800 Other Objects	6,065

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,620,646
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	196,938
200 Personnel Services - Employee Benefits	162,316
300 Purchased Professional and Technical Services	208,150
500 Other Purchased Services	6,619
600 Supplies	157,830
700 Property	174,000
Total Support Services - Instructional Staff	\$905,853
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	900,333
200 Personnel Services - Employee Benefits	574,584
300 Purchased Professional and Technical Services	202,425
400 Purchased Property Services	24,500
500 Other Purchased Services	21,850
600 Supplies	92,015
800 Other Objects	24,560
Total Support Services - Administration	\$1,840,267
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	119,550
200 Personnel Services - Employee Benefits	91,155
300 Purchased Professional and Technical Services	38,850
400 Purchased Property Services	1,250
500 Other Purchased Services	125
600 Supplies	11,350
700 Property	500
800 Other Objects	245
Total Support Services - Pupil Health	\$263,025
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	303,499
200 Personnel Services - Employee Benefits	191,902
300 Purchased Professional and Technical Services	24,800
400 Purchased Property Services	37,555
500 Other Purchased Services	19,750
600 Supplies	5,000
800 Other Objects	4,150
Total Support Services - Business	\$586,656
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,119,359
200 Personnel Services - Employee Benefits	741,268
300 Purchased Professional and Technical Services	27,025
400 Purchased Property Services	454,700
500 Other Purchased Services	165,720
600 Supplies	310,050
700 Property	10,500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,110
Total Operation and Maintenance of Plant Services	\$2,830,732
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,297
200 Personnel Services - Employee Benefits	10,657
400 Purchased Property Services	4,000
500 Other Purchased Services	982,172
600 Supplies	3,950
Total Student Transportation Services	\$1,036,076
2900 <u>Other Support Services</u>	
500 Other Purchased Services	16,500
Total Other Support Services	\$16,500
Total Support Services	\$9,099,755
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	413,091
200 Personnel Services - Employee Benefits	158,608
300 Purchased Professional and Technical Services	84,900
400 Purchased Property Services	22,905
500 Other Purchased Services	73,305
600 Supplies	85,900
700 Property	23,000
800 Other Objects	16,625
Total Student Activities	\$878,334
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	191
500 Other Purchased Services	2,000
600 Supplies	3,660
800 Other Objects	32,000
Total Community Services	\$40,351
Total Operation of Non-Instructional Services	\$918,685
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,500
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,024,848
Total Interfund Transfers - Out	\$2,024,848
Total Other Expenditures and Financing Uses	\$2,027,348
TOTAL EXPENDITURES	\$29,779,675

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	3,000,000	2,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	25,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,500,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund	1,200	1,000
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	1,500	1,500
Activity Fund	70,000	65,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,852,700	\$4,592,500

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	17,500,000	14,000,000
Other Capital Projects Fund		
Debt Service Fund	15,200,000	16,300,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,000,000	3,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund	4,700,000	4,300,000
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	\$41,400,000	\$38,100,000
TOTAL CASH AND INVESTMENTS	\$46,252,700	\$42,692,500

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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	21,488,000	21,488,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	747,766	865,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,310,819	1,550,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,546,585	\$23,903,000
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		

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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 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		

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<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		

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<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	\$23,546,585	\$23,903,000	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,075,710	1,075,710
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	\$1,075,710	\$1,075,710
TOTAL INDEBTEDNESS	\$24,622,295	\$24,978,710

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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	1,825,241
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,825,241
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,825,241