

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022



President of the Board - Original Signature Required

6/15/22

Date



Secretary of the Board - Original Signature Required

6/15/22

Date



Chief School Administrator - Original Signature Required

6/15/2022

Date

Robert H Postupac

(724)643-9310

Extn :

Contact Person

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Extension

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Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Western Beaver County SD	County : Beaver	AUN Number : 127049303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/11/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This is for emergency situations and possible budget shortfalls.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is for emergency situations and possible budget shortfalls.

<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	1,480,000
0850 Unassigned Fund Balance	425,519
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,905,519</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,032,211
7000 Revenue from State Sources	9,847,026
8000 Revenue from Federal Sources	261,110
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,140,347</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,045,866</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,830,936
6113 Public Utility Realty Taxes	4,500
6114 Payments in Lieu of Current Taxes - State / Local	1,275
6150 Current Act 511 Taxes - Proportional Assessments	693,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	273,000
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	123,000
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	68,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$5,032,211
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,838,441
7112 Basic Education Funding-Social Security	270,000
7271 Special Education funds for School-Aged Pupils	752,729
7292 Pre-K Counts	525,000
7311 Pupil Transportation Subsidy	625,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,300
7340 State Property Tax Reduction Allocation	369,300
7505 Ready to Learn Block Grant	141,256
7820 State Share of Retirement Contributions	1,300,000
REVENUE FROM STATE SOURCES	\$9,847,026
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	125,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	24,110
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$261,110
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,140,347

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,830,936	
Amount of Tax Relief for Homestead Exclusions	<u>\$369,300</u>	
Total Approx. Tax Revenue:	\$4,200,236	
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,764	
	Beaver	Total

2021-22 Data		
a. Assessed Value	\$69,082,140	\$69,082,140
b. Real Estate Mills	61.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$272,226,251	\$272,226,251
d. Assessed Value	\$69,449,440	\$69,449,440
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,248,552	\$4,248,552
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,248,552	\$4,248,552
(f Total * g)		
i. Base Mills Subject to Index	61.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$4,444,764	\$4,444,764
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	64.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,444,764	\$4,444,764
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,075,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,830,936
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,830,936	
Amount of Tax Relief for Homestead Exclusions	<u>\$369,300</u>	
Total Approx. Tax Revenue:	\$4,200,236	
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,764	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	64.4520	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,476,155	\$4,476,155
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	\$4,018.33	
Number of Homestead/Farmstead Properties	1452	1452
Median Assessed Value of Homestead Properties		\$25,075

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,830,936
Amount of Tax Relief for Homestead Exclusions	<u>\$369,300</u>
Total Approx. Tax Revenue:	\$4,200,236
Approx. Tax Levy for Tax Rate Calculation:	\$4,444,764

	Beaver	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$369,300	Lowering RE Tax Rate	\$0	\$369,300
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$369,300

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>
Beaver	69,449,440	64.0000	4,444,764			94.00000%	
Totals:	69,449,440		4,444,764	369,300 =	4,075,464 X	94.00000% =	3,830,936

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<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%	628,500	628,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	65,000	65,000
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 693,500 693,500

Total Act 511, Current Taxes 693,500

Act 511 Tax Limit -->	272,226,251 X	12	3,266,715
	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> Beaver	61.5000	64.0000	4.07%	Yes	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,407,735
1200 Special Programs - Elementary / Secondary	2,166,734
1300 Vocational Education	599,487
1400 Other Instructional Programs - Elementary / Secondary	101,328
1500 Nonpublic School Programs	3,500
1800 Pre-Kindergarten	783,039
Total Instruction	\$9,061,823
2000 Support Services	
2100 Support Services - Students	296,990
2200 Support Services - Instructional Staff	353,990
2300 Support Services - Administration	1,193,925
2400 Support Services - Pupil Health	177,000
2500 Support Services - Business	105,100
2600 Operation and Maintenance of Plant Services	1,498,812
2700 Student Transportation Services	1,375,000
2800 Support Services - Central	1,500
2900 Other Support Services	5,300
Total Support Services	\$5,007,617
3000 Operation of Non-Instructional Services	
3200 Student Activities	258,634
Total Operation of Non-Instructional Services	\$258,634
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	524,587
5200 Interfund Transfers - Out	257,686
Total Other Expenditures and Financing Uses	\$782,273
Total Estimated Expenditures and Other Financing Uses	\$15,140,347

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	2,671,744
200 Personnel Services - Employee Benefits	1,814,186
300 Purchased Professional and Technical Services	268,000
500 Other Purchased Services	378,305
600 Supplies	230,500
700 Property	45,000
Total Regular Programs - Elementary / Secondary	\$5,407,735
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	987,555
200 Personnel Services - Employee Benefits	568,179
300 Purchased Professional and Technical Services	120,500
500 Other Purchased Services	470,000
600 Supplies	20,500
Total Special Programs - Elementary / Secondary	\$2,166,734
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	205,288
200 Personnel Services - Employee Benefits	129,699
400 Purchased Property Services	500
500 Other Purchased Services	250,000
600 Supplies	14,000
Total Vocational Education	\$599,487
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,720
200 Personnel Services - Employee Benefits	10,608
300 Purchased Professional and Technical Services	66,000
Total Other Instructional Programs - Elementary / Secondary	\$101,328
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,500
Total Nonpublic School Programs	\$3,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	317,929
200 Personnel Services - Employee Benefits	187,480
300 Purchased Professional and Technical Services	2,250
500 Other Purchased Services	219,380
600 Supplies	56,000
Total Pre-Kindergarten	\$783,039
Total Instruction	\$9,061,823
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	142,025
200 Personnel Services - Employee Benefits	94,765

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	51,000
600 Supplies	8,600
800 Other Objects	600
Total Support Services - Students	\$296,990
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	209,852
200 Personnel Services - Employee Benefits	120,638
400 Purchased Property Services	3,000
600 Supplies	20,500
Total Support Services - Instructional Staff	\$353,990
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	608,566
200 Personnel Services - Employee Benefits	411,459
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	60,000
500 Other Purchased Services	16,400
600 Supplies	23,000
800 Other Objects	22,500
Total Support Services - Administration	\$1,193,925
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	107,233
200 Personnel Services - Employee Benefits	55,292
300 Purchased Professional and Technical Services	6,975
500 Other Purchased Services	500
600 Supplies	7,000
Total Support Services - Pupil Health	\$177,000
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	100,000
600 Supplies	600
800 Other Objects	4,500
Total Support Services - Business	\$105,100
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	583,722
200 Personnel Services - Employee Benefits	437,090
400 Purchased Property Services	140,500
500 Other Purchased Services	67,500
600 Supplies	250,000
700 Property	20,000
Total Operation and Maintenance of Plant Services	\$1,498,812
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,340,000
600 Supplies	35,000
Total Student Transportation Services	\$1,375,000
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	1,500
Total Support Services - Central	\$1,500
2900 Other Support Services	
500 Other Purchased Services	5,300
Total Other Support Services	\$5,300
Total Support Services	\$5,007,617
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	152,110
200 Personnel Services - Employee Benefits	74,224
400 Purchased Property Services	2,000
500 Other Purchased Services	20,000
600 Supplies	10,300
Total Student Activities	\$258,634
Total Operation of Non-Instructional Services	\$258,634
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
Total Facilities Acquisition, Construction and Improvement Services	\$30,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	98,845
900 Other Uses of Funds	425,742
Total Debt Service / Other Expenditures and Financing Uses	\$524,587
5200 Interfund Transfers - Out	
900 Other Uses of Funds	257,686
Total Interfund Transfers - Out	\$257,686
Total Other Expenditures and Financing Uses	\$782,273
TOTAL EXPENDITURES	\$15,140,347

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
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 Cash and Short-Term Investments	\$2,000,000	\$2,000,000

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	\$2,000,000	\$2,000,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	4,006,900	3,504,300
0520 Extended-Term Financing Agreements Payable	40,000	20,000
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	\$4,046,900	\$3,524,300
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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		
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,046,900	\$3,524,300

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	\$4,046,900	\$3,524,300
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,480,000
0850 Unassigned Fund Balance	425,519
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,905,519

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,905,519
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