

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Vicki Bendig

(814)824-3400

Extn :4533

Contact Person

Telephone

Extension

vicki.bendig@wattsburg.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wattsburg Area SD	COUNTY : Erie	AUN : 105259703
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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	\$27494251
Ending Unassigned Fund Balance	\$2171526
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.89%

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
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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 : Wattsburg Area SD	County : Erie	AUN Number : 105259703
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$20,000.00 . Provide a justification.	This benefit amount is for tuition reimbursement. There are no salaries for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$20,000.00	This benefit amount is for tuition reimbursement. There are no salaries for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Operating contingency funds
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.	To be used in the event of an emergency or unforeseen mechanical failure repair or other increase in operating expenses within School Board Policy.
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 to current and future construction projects.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,262,984
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,171,526
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,434,510</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	13,989,124
7000 Revenue from State Sources	13,112,455
8000 Revenue from Federal Sources	392,672
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,494,251</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$32,928,761</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	11,586,787
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	7,006
6120 Current Per Capita Taxes, Section 679	27,750
6140 Current Act 511 Taxes - Flat Rate Assessments	39,500
6150 Current Act 511 Taxes - Proportional Assessments	1,210,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	331,103
6910 Rentals	16,000
6940 Tuition from Patrons	250,000
6990 Refunds and Other Miscellaneous Revenue	8,978

REVENUE FROM LOCAL SOURCES \$13,989,124

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,009,248
7112 Basic Education Funding-Social Security	442,707
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,057,642
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	511,270
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	584,132
7505 Ready to Learn Block Grant	243,953
7820 State Share of Retirement Contributions	2,040,503

REVENUE FROM STATE SOURCES \$13,112,455

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	287,876
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,719
8517 NCLB, Title IV - 21st Century Schools	21,577
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
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REVENUE FROM FEDERAL SOURCES	\$392,672
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,494,251
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Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,586,787
Amount of Tax Relief for Homestead Exclusions	<u>\$584,132</u>
Total Approx. Tax Revenue:	\$12,170,919
Approx. Tax Levy for Tax Rate Calculation:	\$12,634,873

Erie

Total

2021-22 Data		
a. Assessed Value	\$592,248,021	\$592,248,021
b. Real Estate Mills	20.5797	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$589,303,686	\$589,303,686
d. Assessed Value	\$592,407,791	\$592,407,791
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,188,287	\$12,188,287
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,188,287	\$12,188,287
(f Total * g)		
i. Base Mills Subject to Index	20.5797	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.15000%	96.15000%
k. Tax Levy Needed	\$12,634,873	\$12,634,873
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	21.3280	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$12,634,873	\$12,634,873
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,050,741
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,586,787
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,586,787	
Amount of Tax Relief for Homestead Exclusions	<u>\$584,132</u>	
Total Approx. Tax Revenue:	\$12,170,919	
Approx. Tax Levy for Tax Rate Calculation:	\$12,634,873	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.5263	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$12,752,348	\$12,752,348
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	\$8,636.00	
Number of Homestead/Farmstead Properties	3193	3193
Median Assessed Value of Homestead Properties		\$133,965

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$11,586,787
Amount of Tax Relief for Homestead Exclusions	<u>\$584,132</u>
Total Approx. Tax Revenue:	\$12,170,919
Approx. Tax Levy for Tax Rate Calculation:	\$12,634,873
	Erie
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$584,132	Lowering RE Tax Rate	\$0	\$584,132
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$584,132

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>
Erie	592,407,791	21.3280	12,634,873			96.15000%	
Totals:	592,407,791		12,634,873	584,132 =	12,050,741 X	96.15000% =	11,586,787

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,750
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	27,750
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,750
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 46,210 39,500

	<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%	1,150,000	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000	110,000
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 1,260,000 1,210,000

Total Act 511, Current Taxes 1,249,500

Act 511 Tax Limit -->	589,303,686 X	12	7,071,644
	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> Erie	20.5797	21.3280	3.64%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,901,856
1200 Special Programs - Elementary / Secondary	2,695,908
1300 Vocational Education	410,320
1400 Other Instructional Programs - Elementary / Secondary	258,427
1500 Nonpublic School Programs	9,597
Total Instruction	\$13,276,108
2000 Support Services	
2100 Support Services - Students	1,019,149
2200 Support Services - Instructional Staff	1,344,804
2300 Support Services - Administration	2,120,500
2400 Support Services - Pupil Health	330,198
2500 Support Services - Business	575,576
2600 Operation and Maintenance of Plant Services	2,217,983
2700 Student Transportation Services	1,928,125
2800 Support Services - Central	28,550
2900 Other Support Services	31,200
Total Support Services	\$9,596,085
3000 Operation of Non-Instructional Services	
3200 Student Activities	763,462
Total Operation of Non-Instructional Services	\$763,462
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	175,210
5200 Interfund Transfers - Out	2,494,238
5900 Budgetary Reserve	1,189,148
Total Other Expenditures and Financing Uses	\$3,858,596
Total Estimated Expenditures and Other Financing Uses	\$27,494,251

2022-2023 Final General Fund Budget

LEA : 105259703 Wattsburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,055,853
200 Personnel Services - Employee Benefits	4,059,808
300 Purchased Professional and Technical Services	162,500
400 Purchased Property Services	69,500
500 Other Purchased Services	75,200
600 Supplies	478,545
800 Other Objects	450
Total Regular Programs - Elementary / Secondary	\$9,901,856
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,058,497
200 Personnel Services - Employee Benefits	819,579
300 Purchased Professional and Technical Services	233,372
500 Other Purchased Services	542,810
600 Supplies	40,150
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$2,695,908
1300 <u>Vocational Education</u>	
500 Other Purchased Services	410,320
Total Vocational Education	\$410,320
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	90,993
200 Personnel Services - Employee Benefits	70,634
500 Other Purchased Services	96,800
Total Other Instructional Programs - Elementary / Secondary	\$258,427
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,597
Total Nonpublic School Programs	\$9,597
Total Instruction	\$13,276,108
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	533,239
200 Personnel Services - Employee Benefits	430,210
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	400
600 Supplies	45,900
800 Other Objects	400
Total Support Services - Students	\$1,019,149
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	387,892
200 Personnel Services - Employee Benefits	380,679
300 Purchased Professional and Technical Services	75,700

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	223,000
500 Other Purchased Services	41,477
600 Supplies	235,956
800 Other Objects	100
Total Support Services - Instructional Staff	\$1,344,804
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,035,081
200 Personnel Services - Employee Benefits	838,635
300 Purchased Professional and Technical Services	113,500
500 Other Purchased Services	83,534
600 Supplies	37,550
800 Other Objects	12,200
Total Support Services - Administration	\$2,120,500
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	175,451
200 Personnel Services - Employee Benefits	143,427
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	200
600 Supplies	4,800
800 Other Objects	320
Total Support Services - Pupil Health	\$330,198
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,471
200 Personnel Services - Employee Benefits	217,094
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	6,200
500 Other Purchased Services	13,511
600 Supplies	68,300
800 Other Objects	4,500
Total Support Services - Business	\$575,576
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	764,935
200 Personnel Services - Employee Benefits	527,598
300 Purchased Professional and Technical Services	60,500
400 Purchased Property Services	333,800
500 Other Purchased Services	76,150
600 Supplies	444,300
700 Property	7,500
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$2,217,983
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,928,125
Total Student Transportation Services	\$1,928,125
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	20,000
300 Purchased Professional and Technical Services	8,050
500 Other Purchased Services	500
Total Support Services - Central	\$28,550
2900 Other Support Services	
500 Other Purchased Services	31,200
Total Other Support Services	\$31,200
Total Support Services	\$9,596,085
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	343,672
200 Personnel Services - Employee Benefits	165,830
300 Purchased Professional and Technical Services	78,435
400 Purchased Property Services	10,200
500 Other Purchased Services	70,000
600 Supplies	77,600
800 Other Objects	17,725
Total Student Activities	\$763,462
Total Operation of Non-Instructional Services	\$763,462
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	35,210
900 Other Uses of Funds	140,000
Total Debt Service / Other Expenditures and Financing Uses	\$175,210
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,494,238
Total Interfund Transfers - Out	\$2,494,238
5900 Budgetary Reserve	
800 Other Objects	1,189,148
Total Budgetary Reserve	\$1,189,148
Total Other Expenditures and Financing Uses	\$3,858,596
TOTAL EXPENDITURES	\$27,494,251

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,400,000	3,900,000
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	480,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,880,000	\$4,250,000

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	\$5,880,000	\$4,250,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	23,038,585	21,119,882
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	602,330	427,120
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,640,915	\$21,547,002

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

<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	\$23,640,915	\$21,547,002

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	\$23,640,915	\$21,547,002
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,262,984
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,171,526
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,434,510
5900 Budgetary Reserve	1,189,148
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,723,658