

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget: 06/21/2022**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith Bielby

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carlynton SD	COUNTY : Allegheny	AUN : 103021603
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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	\$34364610
Ending Unassigned Fund Balance	\$2772239
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.06%

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 : Carlynton SD	County : Allegheny	AUN Number : 103021603
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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 5.24.22
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	Ending unassigned fund balance under the required 8% limit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Set aside for future capital outlays and future PSERS, healthcare increases

<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	288,067	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,831,459	
0850 Unassigned Fund Balance	2,560,416	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,391,875</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,209,369	
7000 Revenue from State Sources	10,095,929	
8000 Revenue from Federal Sources	3,059,312	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$34,364,610</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$41,756,485</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,682,617
6113 Public Utility Realty Taxes	18,478
6150 Current Act 511 Taxes - Proportional Assessments	2,175,364
6400 Delinquencies on Taxes Levied / Assessed by the LEA	852,500
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	273,410
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$21,209,369
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,804,410
7112 Basic Education Funding-Social Security	507,105
7160 Tuition for Orphans Subsidy	13,690
7271 Special Education funds for School-Aged Pupils	1,068,890
7311 Pupil Transportation Subsidy	347,074
7312 Nonpublic and Charter School Pupil Transportation Subsidy	67,005
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	704,508
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	189,030
7820 State Share of Retirement Contributions	2,331,217
REVENUE FROM STATE SOURCES	\$10,095,929
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	502,080
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,571
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,444
8517 NCLB, Title IV - 21st Century Schools	38,154
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,644,069
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	633,301
8752 ARP ESSER Summer Programs	72,693

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,059,312
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,364,610

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,682,617	
Amount of Tax Relief for Homestead Exclusions	<u>\$704,508</u>	
Total Approx. Tax Revenue:	\$18,387,125	
Approx. Tax Levy for Tax Rate Calculation:	\$19,515,803	
	Allegheny	Total

2021-22 Data		
a. Assessed Value	\$719,411,005	\$719,411,005
b. Real Estate Mills	26.7432	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$689,472,496	\$689,472,496
d. Assessed Value	\$729,748,230	\$729,748,230
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$19,239,352	\$19,239,352
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$19,239,352	\$19,239,352
(f Total * g)		
i. Base Mills Subject to Index	26.7432	
(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	\$19,515,803	\$19,515,803
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	26.7432	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,515,803	\$19,515,803
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,811,295
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,682,617
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,682,617	
Amount of Tax Relief for Homestead Exclusions	<u>\$704,508</u>	
Total Approx. Tax Revenue:	\$18,387,125	
Approx. Tax Levy for Tax Rate Calculation:	\$19,515,803	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.8664	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$20,335,456	\$20,335,456
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	\$8,281.50	
Number of Homestead/Farmstead Properties	3181	3181
Median Assessed Value of Homestead Properties		\$105,900

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,682,617
Amount of Tax Relief for Homestead Exclusions	<u>\$704,508</u>
Total Approx. Tax Revenue:	\$18,387,125
Approx. Tax Levy for Tax Rate Calculation:	\$19,515,803
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$704,508	Lowering RE Tax Rate	\$0	\$704,508
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$704,508

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>							
Allegheny	729,748,230	26.7432	19,515,803				94.00000%			
Totals:				729,748,230	19,515,803	-	704,508	=	18,811,295 X	94.00000% = 17,682,617
				<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			\$0.00	\$0.00		0		0	
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0	
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0	
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0	
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0	
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0	
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0	
Total Current Act 511 Taxes– Flat Rate Assessments							0		0	
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%		1,939,364		1,939,364	
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		236,000		236,000	
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							2,175,364		2,175,364	
Total Act 511, Current Taxes									2,175,364	
Act 511 Tax Limit -->				689,472,496	X		12		8,273,670	
				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>									
	Allegheny	26.7432	26.7432	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,834,748
1200 Special Programs - Elementary / Secondary	5,815,652
1300 Vocational Education	404,077
1400 Other Instructional Programs - Elementary / Secondary	142,383
1500 Nonpublic School Programs	29,694
Total Instruction	\$21,226,554
2000 Support Services	
2100 Support Services - Students	1,402,321
2200 Support Services - Instructional Staff	1,384,776
2300 Support Services - Administration	1,784,398
2400 Support Services - Pupil Health	286,214
2500 Support Services - Business	444,684
2600 Operation and Maintenance of Plant Services	2,710,701
2700 Student Transportation Services	2,150,302
2800 Support Services - Central	101,308
2900 Other Support Services	20,000
Total Support Services	\$10,284,704
3000 Operation of Non-Instructional Services	
3200 Student Activities	492,220
3300 Community Services	326,826
Total Operation of Non-Instructional Services	\$819,046
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,385,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,385,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	349,306
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$649,306
Total Estimated Expenditures and Other Financing Uses	\$34,364,610

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,747,422
200 Personnel Services - Employee Benefits	5,175,720
300 Purchased Professional and Technical Services	655,689
400 Purchased Property Services	33,862
500 Other Purchased Services	978,977
600 Supplies	202,761
700 Property	36,330
800 Other Objects	3,987
Total Regular Programs - Elementary / Secondary	\$14,834,748
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,780,217
200 Personnel Services - Employee Benefits	1,285,205
300 Purchased Professional and Technical Services	712,563
400 Purchased Property Services	50
500 Other Purchased Services	1,999,325
600 Supplies	37,242
800 Other Objects	1,050
Total Special Programs - Elementary / Secondary	\$5,815,652
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	259,043
200 Personnel Services - Employee Benefits	139,454
600 Supplies	5,580
Total Vocational Education	\$404,077
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	18,888
300 Purchased Professional and Technical Services	20,548
500 Other Purchased Services	47,097
800 Other Objects	850
Total Other Instructional Programs - Elementary / Secondary	\$142,383
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	15,510
200 Personnel Services - Employee Benefits	12,640
500 Other Purchased Services	514
600 Supplies	1,030
Total Nonpublic School Programs	\$29,694
Total Instruction	\$21,226,554
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	679,975
200 Personnel Services - Employee Benefits	424,473
300 Purchased Professional and Technical Services	281,873

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	1,180
600	Supplies	14,180
800	Other Objects	640
Total Support Services - Students		\$1,402,321
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	381,629
200	Personnel Services - Employee Benefits	250,446
300	Purchased Professional and Technical Services	44,090
400	Purchased Property Services	10,000
500	Other Purchased Services	26,860
600	Supplies	595,776
700	Property	75,975
Total Support Services - Instructional Staff		\$1,384,776
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	827,184
200	Personnel Services - Employee Benefits	551,460
300	Purchased Professional and Technical Services	321,906
400	Purchased Property Services	3,304
500	Other Purchased Services	27,050
600	Supplies	18,276
700	Property	2,500
800	Other Objects	32,718
Total Support Services - Administration		\$1,784,398
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	144,469
200	Personnel Services - Employee Benefits	113,245
300	Purchased Professional and Technical Services	15,000
600	Supplies	13,500
Total Support Services - Pupil Health		\$286,214
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	209,886
200	Personnel Services - Employee Benefits	154,582
300	Purchased Professional and Technical Services	29,125
500	Other Purchased Services	12,018
600	Supplies	36,180
700	Property	2,500
800	Other Objects	393
Total Support Services - Business		\$444,684
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	922,664
200	Personnel Services - Employee Benefits	718,059
300	Purchased Professional and Technical Services	31,513
400	Purchased Property Services	391,687
500	Other Purchased Services	130,199
600	Supplies	489,846

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Description	Amount
700 Property	22,500
800 Other Objects	4,233
Total Operation and Maintenance of Plant Services	\$2,710,701
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,528
500 Other Purchased Services	2,141,686
600 Supplies	3,588
Total Student Transportation Services	\$2,150,302
2800 Support Services - Central	
100 Personnel Services - Salaries	54,456
200 Personnel Services - Employee Benefits	33,656
500 Other Purchased Services	4,169
600 Supplies	8,832
800 Other Objects	195
Total Support Services - Central	\$101,308
2900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$10,284,704
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	311,166
200 Personnel Services - Employee Benefits	133,986
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	7,000
500 Other Purchased Services	23,118
600 Supplies	12,250
800 Other Objects	1,200
Total Student Activities	\$492,220
3300 Community Services	
300 Purchased Professional and Technical Services	137,975
400 Purchased Property Services	21,200
500 Other Purchased Services	65,100
600 Supplies	82,551
700 Property	10,000
800 Other Objects	10,000
Total Community Services	\$326,826
Total Operation of Non-Instructional Services	\$819,046
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	1,385,000

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<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$1,385,000
Total Facilities Acquisition, Construction and Improvement Services	\$1,385,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	149,306
900 Other Uses of Funds	200,000
Total Debt Service / Other Expenditures and Financing Uses	\$349,306
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$649,306
TOTAL EXPENDITURES	\$34,364,610

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,690,721	2,690,720
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	1,400,000	1,700,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,090,721	\$4,390,720

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,090,721	\$4,390,720

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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	4,295,000	4,100,000
0520 Extended-Term Financing Agreements Payable	77,167	17,816
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	400,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,991,000	8,991,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,763,167	\$13,508,816
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		

<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	\$13,763,167	\$13,508,816	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$13,763,167	\$13,508,816

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Account Description	Amounts
0810 Nonspendable Fund Balance	288,067
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,619,636
0850 Unassigned Fund Balance	2,772,239
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,391,875
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,679,942