

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

6.16.22

Date

William Fendya

Contact Person

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Telephone

Extension

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Email Address

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

24 PS 6-588

(10/2010)

SCHOOL DISTRICT : General McLane SD	COUNTY : Erie	AUN : 105253903
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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	\$36779445
Ending Unassigned Fund Balance	\$102487
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.27%

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 6.16.22
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DUE DATE: AUGUST 15, 2022

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : General McLane SD	County : Erie	AUN Number : 105253903
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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 5-18 ^{ce} -22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency
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.	Unassigned fund balance is to minimize future tax increases
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amounts are committed for estimated encumbrances, PSERS, OPEB and uncompensated absence expenses.

<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	239,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,657,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,497,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,154,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,615,963
7000 Revenue from State Sources	17,948,502
8000 Revenue from Federal Sources	712,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,276,465</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,430,465</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,307,272
6112 Interim Real Estate Taxes	11,200
6113 Public Utility Realty Taxes	13,900
6114 Payments in Lieu of Current Taxes - State / Local	32,855
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,880,490
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	29,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	423,429
6910 Rentals	60,000
6940 Tuition from Patrons	325,389
6990 Refunds and Other Miscellaneous Revenue	22,728
REVENUE FROM LOCAL SOURCES	\$15,615,963
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,700,653
7112 Basic Education Funding-Social Security	623,000
7271 Special Education funds for School-Aged Pupils	1,734,633
7311 Pupil Transportation Subsidy	640,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,500
7340 State Property Tax Reduction Allocation	654,276
7505 Ready to Learn Block Grant	329,440
7820 State Share of Retirement Contributions	3,226,000
REVENUE FROM STATE SOURCES	\$17,948,502
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$712,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,276,465

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,307,272
Amount of Tax Relief for Homestead Exclusions	<u>\$654,276</u>
Total Approx. Tax Revenue:	\$12,961,548
Approx. Tax Levy for Tax Rate Calculation:	\$13,551,437

Erie

Total

2021-22 Data		
a. Assessed Value	\$959,592,069	\$959,592,069
b. Real Estate Mills	13.2400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$985,085,652	\$985,085,652
d. Assessed Value	\$979,447,320	\$979,447,320
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$12,704,999	\$12,704,999
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,704,999	\$12,704,999
(f Total * g)		
i. Base Mills Subject to Index	13.2400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.42621%	95.42621%
k. Tax Levy Needed	\$13,551,437	\$13,551,437
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.8358	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,551,437	\$13,551,437
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,897,161
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,307,272
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,307,272	
Amount of Tax Relief for Homestead Exclusions	<u>\$654,276</u>	
Total Approx. Tax Revenue:	\$12,961,548	
Approx. Tax Levy for Tax Rate Calculation:	\$13,551,437	
	Erie	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.8358	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,551,437	\$13,551,437
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	\$12,186.00	
Number of Homestead/Farmstead Properties	3919	3919
Median Assessed Value of Homestead Properties		\$145,300

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,307,272
Amount of Tax Relief for Homestead Exclusions	<u>\$654,276</u>
Total Approx. Tax Revenue:	\$12,961,548
Approx. Tax Levy for Tax Rate Calculation:	\$13,551,437

Erie	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$654,276	Lowering RE Tax Rate	\$0	\$654,276
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$654,276

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	979,447,320	13.8358	13,551,437			95.42621%	
Totals:	979,447,320		13,551,437	654,276 =	12,897,161 X	95.42621% =	12,307,272

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 34,000 34,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,630,490	1,630,490
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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 1,880,490 1,880,490

Total Act 511, Current Taxes 1,914,490

Act 511 Tax Limit -->	985,085,652 X	12	11,821,028
	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	13.2400	13.8358	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,015,518
1200 Special Programs - Elementary / Secondary	5,413,716
1300 Vocational Education	1,249,975
1400 Other Instructional Programs - Elementary / Secondary	549,177
Total Instruction	\$22,228,386
2000 Support Services	
2100 Support Services - Students	1,382,968
2200 Support Services - Instructional Staff	1,809,770
2300 Support Services - Administration	2,223,866
2400 Support Services - Pupil Health	490,870
2500 Support Services - Business	491,374
2600 Operation and Maintenance of Plant Services	3,374,967
2700 Student Transportation Services	2,325,189
2800 Support Services - Central	125,406
2900 Other Support Services	52,000
Total Support Services	\$12,276,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,089,416
Total Operation of Non-Instructional Services	\$1,089,416
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	755,233
5200 Interfund Transfers - Out	280,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,185,233
Total Estimated Expenditures and Other Financing Uses	\$36,779,445

2022-2023 Final General Fund Budget

LEA : 105253903 General McLane SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,778,825
200 Personnel Services - Employee Benefits	5,710,788
300 Purchased Professional and Technical Services	119,263
500 Other Purchased Services	558,400
600 Supplies	800,710
700 Property	47,282
800 Other Objects	250
Total Regular Programs - Elementary / Secondary	\$15,015,518
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,015,486
200 Personnel Services - Employee Benefits	1,449,190
300 Purchased Professional and Technical Services	1,105,762
500 Other Purchased Services	837,450
600 Supplies	5,828
Total Special Programs - Elementary / Secondary	\$5,413,716
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	536,451
200 Personnel Services - Employee Benefits	351,947
500 Other Purchased Services	339,733
600 Supplies	21,164
700 Property	680
Total Vocational Education	\$1,249,975
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,838
200 Personnel Services - Employee Benefits	3,742
300 Purchased Professional and Technical Services	499,597
500 Other Purchased Services	36,000
Total Other Instructional Programs - Elementary / Secondary	\$549,177
Total Instruction	\$22,228,386
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	753,798
200 Personnel Services - Employee Benefits	584,046
500 Other Purchased Services	4,000
600 Supplies	39,124
700 Property	2,000
Total Support Services - Students	\$1,382,968
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	800,323
200 Personnel Services - Employee Benefits	678,057
300 Purchased Professional and Technical Services	10,549
400 Purchased Property Services	50,500

2022-2023 Final General Fund Budget

LEA : 105253903 General McLane SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	26,040
600 Supplies	222,761
700 Property	20,000
800 Other Objects	1,540
Total Support Services - Instructional Staff	\$1,809,770
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,124,820
200 Personnel Services - Employee Benefits	787,347
300 Purchased Professional and Technical Services	144,440
500 Other Purchased Services	48,587
600 Supplies	95,032
800 Other Objects	23,640
Total Support Services - Administration	\$2,223,866
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	273,783
200 Personnel Services - Employee Benefits	203,387
300 Purchased Professional and Technical Services	180
600 Supplies	11,520
700 Property	2,000
Total Support Services - Pupil Health	\$490,870
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	257,922
200 Personnel Services - Employee Benefits	162,233
300 Purchased Professional and Technical Services	31,750
500 Other Purchased Services	17,240
600 Supplies	21,229
800 Other Objects	1,000
Total Support Services - Business	\$491,374
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,182,203
200 Personnel Services - Employee Benefits	941,435
400 Purchased Property Services	704,269
500 Other Purchased Services	159,568
600 Supplies	347,284
700 Property	38,476
800 Other Objects	1,732
Total Operation and Maintenance of Plant Services	\$3,374,967
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	939,548
200 Personnel Services - Employee Benefits	566,789
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	13,525
500 Other Purchased Services	96,500
600 Supplies	286,902
700 Property	415,700

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	225
Total Student Transportation Services	\$2,325,189
2800 Support Services - Central	
100 Personnel Services - Salaries	68,794
200 Personnel Services - Employee Benefits	50,712
500 Other Purchased Services	5,900
Total Support Services - Central	\$125,406
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$12,276,410
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	642,833
200 Personnel Services - Employee Benefits	294,759
300 Purchased Professional and Technical Services	79,992
400 Purchased Property Services	10,600
500 Other Purchased Services	12,580
600 Supplies	8,895
700 Property	39,007
800 Other Objects	750
Total Student Activities	\$1,089,416
Total Operation of Non-Instructional Services	\$1,089,416
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	45,233
900 Other Uses of Funds	710,000
Total Debt Service / Other Expenditures and Financing Uses	\$755,233
5200 Interfund Transfers - Out	
900 Other Uses of Funds	280,000
Total Interfund Transfers - Out	\$280,000
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,185,233
TOTAL EXPENDITURES	\$36,779,445

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	14,000,000	13,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,500,000	6,500,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
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	250,000	250,000
Permanent Fund		
Total Cash and Short-Term Investments	\$20,780,000	\$19,780,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,700,000	2,700,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	455,000	400,000
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	800,000	800,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$3,955,000	\$3,900,000
TOTAL CASH AND INVESTMENTS	\$24,735,000	\$23,680,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	8,000,000	7,700,000
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 General Fund	\$8,000,000	\$7,700,000

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<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	\$8,000,000	\$7,700,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,000,000	5,000,000
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 Short-Term Payables	\$5,000,000	\$5,000,000
TOTAL INDEBTEDNESS	\$13,000,000	\$12,700,000

Account Description	Amounts
0810 Nonspendable Fund Balance	239,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,548,533
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	102,487
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,651,020
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,040,020