

# 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

\_\_\_\_\_  
KENNETH G BEAN JR.

(814)355-4814

Extn :3015

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

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kbean@basd.net

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellefonte Area SD	COUNTY : Centre	AUN : 110141103
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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	\$57260000
Ending Unassigned Fund Balance	\$4006023
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.99%

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)

<b>School District Name :</b> Bellefonte Area SD	<b>County :</b> Centre	<b>AUN Number :</b> 110141103
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$385,190.00 Function 2200, Object 200: \$449,202.00	Tuition reimbursement costs (240) for the District are included in this function under staff development in the amount of \$225,000.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds used for operational contingencies that may arise during the school year.
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.	Funds that represent that portion of the fund balance which is appropriated for expenditures or not legally or otherwise segregated for a specific or tentative future use. Per board policy, the balance is to be 7% of the budgeted expenditures.

ITEM

AMOUNTS

**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

0850 Unassigned Fund Balance

6,781,023

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$6,781,023

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

34,311,723

7000 Revenue from State Sources

18,384,827

8000 Revenue from Federal Sources

1,788,450

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$54,485,000

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$61,266,023

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	25,876,675
6112 Interim Real Estate Taxes	150,048
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	105,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	6,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6940 Tuition from Patrons	85,000
6990 Refunds and Other Miscellaneous Revenue	50,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$34,311,723</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,845,228
7112 Basic Education Funding-Social Security	798,517
7220 Vocational Education	10,000
7271 Special Education funds for School-Aged Pupils	1,875,000
7311 Pupil Transportation Subsidy	675,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	574,470
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,479,204
7505 Ready to Learn Block Grant	408,961
7820 State Share of Retirement Contributions	3,668,447
<b>REVENUE FROM STATE SOURCES</b>	<b>\$18,384,827</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	80,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	523,242
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	755,208
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,788,450</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>54,485,000</b>

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$25,876,723

Amount of Tax Relief for Homestead Exclusions

\$1,479,204

Total Approx. Tax Revenue:

\$27,355,927

Approx. Tax Levy for Tax Rate Calculation:

\$28,717,860

Centre

Total

2021-22 Data		
a. Assessed Value	\$549,491,162	\$549,491,162
b. Real Estate Mills	50.4518	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,650,275,674	\$1,650,275,674
d. Assessed Value	\$557,733,500	\$557,733,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$27,722,818	\$27,722,818
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$27,722,818	\$27,722,818
(f Total * g)		
i. Base Mills Subject to Index	50.4518	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$28,717,860	\$28,717,860
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>51.4902</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$28,717,809	\$28,717,809
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,238,605
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$25,876,675
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,876,723</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,479,204</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$27,355,927</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$28,717,860</b>

	Centre	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	52.6212	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,348,606	\$29,348,606
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$4,542.05	
<b>V.</b> Number of Homestead/Farmstead Properties	6411	6411
Median Assessed Value of Homestead Properties		\$47,515



Act 1 Index (current): 4.3%

<b>Calculation Method:</b>	<b>Revenue</b>
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$25,876,723</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,479,204</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$27,355,927</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$28,717,860</b>

<b>Centre</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,479,204	Lowering RE Tax Rate	\$0		\$1,479,204
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,479,204</b>

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>
Centre	557,733,500	51.4902	28,717,809			95.00000%	
<b>Totals:</b>	<b>557,733,500</b>		<b>28,717,809</b>	- 1,479,204	= 27,238,605	X 95.00000%	= 25,876,675

	<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	65,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>65,000</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.050%	0.000%	6,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>6,900,000</b>
<b>Total Act 511, Current Taxes</b>			<b>6,965,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,650,275,674 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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> Centre	50.4518	51.4902	2.06%	Yes	4.3%				
	<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	4.3%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	21,986,170
1200 Special Programs - Elementary / Secondary	8,987,425
1300 Vocational Education	3,255,172
1400 Other Instructional Programs - Elementary / Secondary	209,790
<b>Total Instruction</b>	<b>\$34,438,557</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,774,644
2200 Support Services - Instructional Staff	1,256,672
2300 Support Services - Administration	3,449,843
2400 Support Services - Pupil Health	387,139
2500 Support Services - Business	655,162
2600 Operation and Maintenance of Plant Services	6,137,252
2700 Student Transportation Services	2,401,728
2800 Support Services - Central	1,471,609
<b>Total Support Services</b>	<b>\$17,534,049</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	218,730
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$219,230</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,858,164
5200 Interfund Transfers - Out	1,085,000
5900 Budgetary Reserve	125,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,068,164</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$57,260,000</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	11,397,210
200 Personnel Services - Employee Benefits	7,939,620
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	9,675
500 Other Purchased Services	2,233,400
600 Supplies	289,090
700 Property	500
800 Other Objects	111,175
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$21,986,170</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,347,698
200 Personnel Services - Employee Benefits	2,319,627
300 Purchased Professional and Technical Services	1,449,500
500 Other Purchased Services	1,801,000
600 Supplies	67,600
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,987,425</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	616,976
200 Personnel Services - Employee Benefits	396,296
400 Purchased Property Services	1,500
500 Other Purchased Services	2,179,100
600 Supplies	54,500
800 Other Objects	6,800
<b>Total Vocational Education</b>	<b>\$3,255,172</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	114,015
200 Personnel Services - Employee Benefits	67,325
400 Purchased Property Services	2,500
500 Other Purchased Services	25,300
600 Supplies	650
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$209,790</b>
<b>Total Instruction</b>	<b>\$34,438,557</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,045,663
200 Personnel Services - Employee Benefits	629,976
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	4,980
600 Supplies	12,425
800 Other Objects	1,600
<b>Total Support Services - Students</b>	<b>\$1,774,644</b>

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	385,190
200 Personnel Services - Employee Benefits	449,202
300 Purchased Professional and Technical Services	16,000
400 Purchased Property Services	100
500 Other Purchased Services	27,100
600 Supplies	248,830
700 Property	250
800 Other Objects	130,000
<b>Total Support Services - Instructional Staff</b>	<b>\$1,256,672</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,738,694
200 Personnel Services - Employee Benefits	1,006,644
300 Purchased Professional and Technical Services	363,500
400 Purchased Property Services	43,200
500 Other Purchased Services	95,250
600 Supplies	120,255
800 Other Objects	82,300
<b>Total Support Services - Administration</b>	<b>\$3,449,843</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	213,589
200 Personnel Services - Employee Benefits	157,550
300 Purchased Professional and Technical Services	5,400
400 Purchased Property Services	250
500 Other Purchased Services	1,600
600 Supplies	3,600
800 Other Objects	5,150
<b>Total Support Services - Pupil Health</b>	<b>\$387,139</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	232,846
200 Personnel Services - Employee Benefits	193,316
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	42,000
500 Other Purchased Services	66,500
600 Supplies	38,000
700 Property	2,000
800 Other Objects	60,500
<b>Total Support Services - Business</b>	<b>\$655,162</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,667,856
200 Personnel Services - Employee Benefits	1,176,471
300 Purchased Professional and Technical Services	224,000
400 Purchased Property Services	2,319,445
500 Other Purchased Services	198,500
600 Supplies	415,480

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	131,000
800 Other Objects	4,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,137,252</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	297,850
200 Personnel Services - Employee Benefits	211,265
500 Other Purchased Services	1,841,213
600 Supplies	30,900
700 Property	20,000
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$2,401,728</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	505,225
200 Personnel Services - Employee Benefits	362,184
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	255,500
500 Other Purchased Services	112,300
600 Supplies	19,200
700 Property	126,500
800 Other Objects	51,700
<b>Total Support Services - Central</b>	<b>\$1,471,609</b>
<b>Total Support Services</b>	<b>\$17,534,049</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	117,636
200 Personnel Services - Employee Benefits	51,699
300 Purchased Professional and Technical Services	11,645
500 Other Purchased Services	15,500
600 Supplies	21,500
800 Other Objects	750
<b>Total Student Activities</b>	<b>\$218,730</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$219,230</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	428,595
900 Other Uses of Funds	3,429,569
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,858,164</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,085,000
<b>Total Interfund Transfers - Out</b>	<b>\$1,085,000</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	125,000
<b>Total Budgetary Reserve</b>	<b>\$125,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,068,164</b>
<b>TOTAL EXPENDITURES</b>	<b>\$57,260,000</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	6,500,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	150,000	50,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	95,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	180,000	200,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$6,905,000</b>	<b>\$6,345,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$6,905,000</b>	<b>\$6,345,000</b>
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	22,470,000	19,355,000
0520 Extended-Term Financing Agreements Payable	1,376,137	1,282,267
0530 Lease-Purchase Obligations	154,819	114,723
0540 Accumulated Compensated Absences	935,000	940,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	62,450,000	62,650,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$87,385,956</b>	<b>\$84,341,990</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - § 690, §1850</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$87,385,956</b>	<b>\$84,341,990</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$87,385,956</b>	<b>\$84,341,990</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,006,023
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,006,023</b>
<b>5900 Budgetary Reserve</b>	<b>125,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,131,023</b>