

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

Bradley Walker

(724)295-5141

Extn :1226

Contact Person

Telephone

Extension

bwalker@freeport.k12.pa.us

Email Address

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


24 PS 6-687(a)(1)

(03/2006)

School District Name : Freeport Area SD	County : Armstrong	AUN Number : 128033053
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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 05-12-22
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<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	50,841
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	4,692
0850 Unassigned Fund Balance	2,436,955
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,441,647</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,203,582
7000 Revenue from State Sources	13,611,206
8000 Revenue from Federal Sources	900,883
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,715,671</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$40,157,318</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,637,497
6112 Interim Real Estate Taxes	95,000
6113 Public Utility Realty Taxes	17,500
6114 Payments in Lieu of Current Taxes - State / Local	14,500
6140 Current Act 511 Taxes - Flat Rate Assessments	17,900
6150 Current Act 511 Taxes - Proportional Assessments	2,340,245
6400 Delinquencies on Taxes Levied / Assessed by the LEA	697,640
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	255,000
6910 Rentals	32,500
6940 Tuition from Patrons	10,800
6990 Refunds and Other Miscellaneous Revenue	10,000

REVENUE FROM LOCAL SOURCES \$20,203,582

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,971,842
7112 Basic Education Funding-Social Security	605,000
7271 Special Education funds for School-Aged Pupils	1,134,053
7311 Pupil Transportation Subsidy	887,742
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,163
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	239,883
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,300
7340 State Property Tax Reduction Allocation	706,698
7505 Ready to Learn Block Grant	273,836
7820 State Share of Retirement Contributions	2,721,689

REVENUE FROM STATE SOURCES \$13,611,206

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	193,587
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,890
8517 NCLB, Title IV - 21st Century Schools	13,406
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	332,344
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	317,656

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
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REVENUE FROM FEDERAL SOURCES	\$900,883
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,715,671
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Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,638,180

Amount of Tax Relief for Homestead Exclusions

\$707,689

Total Approx. Tax Revenue:

\$17,345,869

Approx. Tax Levy for Tax Rate Calculation:

\$18,284,430

Armstrong

Butler

Total

2021-22 Data			
a. Assessed Value	\$77,422,811	\$79,044,588	\$156,467,399
b. Real Estate Mills	65.9000	154.4000	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$249,534,299	\$641,884,618	\$891,418,917
d. Assessed Value	\$77,664,550	\$80,964,362	\$158,628,912
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$5,102,163	\$12,204,484	\$17,306,647
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	27.99293%	72.00707%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,844,638	\$12,462,009	\$17,306,647
(f Total * g)			
i. Base Mills Subject to Index	65.9000	157.6579	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.50000%	95.50000%	94.66021%
k. Tax Levy Needed	\$5,118,348	\$13,166,082	\$18,284,430
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	65.9000	162.6100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,118,094	\$13,165,615	\$18,283,709
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,576,020
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,637,497
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,638,180

Amount of Tax Relief for Homestead Exclusions

\$707,689

Total Approx. Tax Revenue:

\$17,345,869

Approx. Tax Levy for Tax Rate Calculation:

\$18,284,430

Armstrong

Butler

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	68.8655	164.7525	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,348,408	\$13,339,081	\$18,687,489
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,066.00	\$1,309.00	
Number of Homestead/Farmstead Properties	1178	2307	3485
Median Assessed Value of Homestead Properties			\$26,620

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$16,638,180			
Amount of Tax Relief for Homestead Exclusions	<u>\$707,689</u>			
Total Approx. Tax Revenue:	\$17,345,869			
Approx. Tax Levy for Tax Rate Calculation:	\$18,284,430			
	Armstrong	Butler		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$706,698	Lowering RE Tax Rate	\$0	\$706,698
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$991			\$991
Amount of Tax Relief from State/Local Sources				\$707,689

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>
Armstrong	77,664,550	65.9000	5,118,094			92.50000%	
Butler	80,964,362	162.6100	13,165,615			95.50000%	
Totals:	158,628,912		18,283,709	- 707,689 =	17,576,020 X	94.66021% =	16,637,497

	<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	17,900
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			17,900
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,961,073
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	379,172
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
Total Current Act 511 Taxes-- Proportional Assessments			2,340,245
Total Act 511, Current Taxes			2,358,145
Act 511 Tax Limit -->		891,418,917 X	12
		Market Value	Mills
			10,697,027
			(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>									
	Armstrong	65.9000	65.9000	0.00%	Yes	4.5%				
	Butler	157.6579	162.6100	3.15%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,698,295
1200 Special Programs - Elementary / Secondary	4,023,417
1300 Vocational Education	921,350
1400 Other Instructional Programs - Elementary / Secondary	188,018
1500 Nonpublic School Programs	1,358
Total Instruction	\$20,832,438
2000 Support Services	
2100 Support Services - Students	921,994
2200 Support Services - Instructional Staff	663,062
2300 Support Services - Administration	2,603,557
2400 Support Services - Pupil Health	367,575
2500 Support Services - Business	553,598
2600 Operation and Maintenance of Plant Services	3,304,436
2700 Student Transportation Services	1,852,558
2800 Support Services - Central	358,234
2900 Other Support Services	85,466
Total Support Services	\$10,710,480
3000 Operation of Non-Instructional Services	
3200 Student Activities	682,638
Total Operation of Non-Instructional Services	\$682,638
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,694,466
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$4,194,466
Total Estimated Expenditures and Other Financing Uses	\$36,420,022

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,530,206
200 Personnel Services - Employee Benefits	5,577,255
300 Purchased Professional and Technical Services	499,921
400 Purchased Property Services	17,440
500 Other Purchased Services	473,389
600 Supplies	599,234
800 Other Objects	850
Total Regular Programs - Elementary / Secondary	\$15,698,295
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,823,557
200 Personnel Services - Employee Benefits	1,050,786
300 Purchased Professional and Technical Services	544,139
500 Other Purchased Services	579,930
600 Supplies	24,805
700 Property	200
Total Special Programs - Elementary / Secondary	\$4,023,417
1300 <u>Vocational Education</u>	
500 Other Purchased Services	920,850
600 Supplies	500
Total Vocational Education	\$921,350
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,518
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	170,000
600 Supplies	10,000
Total Other Instructional Programs - Elementary / Secondary	\$188,018
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,358
Total Nonpublic School Programs	\$1,358
Total Instruction	\$20,832,438
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	451,469
200 Personnel Services - Employee Benefits	344,185
300 Purchased Professional and Technical Services	27,400
500 Other Purchased Services	2,650
600 Supplies	11,215
800 Other Objects	85,075
Total Support Services - Students	\$921,994
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	337,877
200 Personnel Services - Employee Benefits	205,662
300 Purchased Professional and Technical Services	80,090
500 Other Purchased Services	20,450
600 Supplies	18,983
Total Support Services - Instructional Staff	\$663,062
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,415,807
200 Personnel Services - Employee Benefits	869,725
300 Purchased Professional and Technical Services	203,075
400 Purchased Property Services	2,500
500 Other Purchased Services	39,735
600 Supplies	50,215
800 Other Objects	22,500
Total Support Services - Administration	\$2,603,557
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	225,265
200 Personnel Services - Employee Benefits	117,680
300 Purchased Professional and Technical Services	10,880
400 Purchased Property Services	975
500 Other Purchased Services	1,000
600 Supplies	11,775
Total Support Services - Pupil Health	\$367,575
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	304,192
200 Personnel Services - Employee Benefits	187,806
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	1,050
500 Other Purchased Services	4,400
600 Supplies	15,650
800 Other Objects	1,500
Total Support Services - Business	\$553,598
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,084,289
200 Personnel Services - Employee Benefits	865,553
300 Purchased Professional and Technical Services	233,280
400 Purchased Property Services	248,780
500 Other Purchased Services	142,384
600 Supplies	729,810
800 Other Objects	340
Total Operation and Maintenance of Plant Services	\$3,304,436
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	1,842,558
Total Student Transportation Services	\$1,852,558

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	88,559
200 Personnel Services - Employee Benefits	58,516
300 Purchased Professional and Technical Services	131,000
400 Purchased Property Services	10,000
500 Other Purchased Services	2,618
600 Supplies	32,541
700 Property	35,000
Total Support Services - Central	\$358,234
2900 Other Support Services	
500 Other Purchased Services	85,466
Total Other Support Services	\$85,466
Total Support Services	\$10,710,480
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	279,739
200 Personnel Services - Employee Benefits	132,173
300 Purchased Professional and Technical Services	111,920
400 Purchased Property Services	8,400
500 Other Purchased Services	68,080
600 Supplies	70,160
800 Other Objects	12,166
Total Student Activities	\$682,638
Total Operation of Non-Instructional Services	\$682,638
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,694,466
Total Interfund Transfers - Out	\$3,694,466
5900 Budgetary Reserve	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$4,194,466
TOTAL EXPENDITURES	\$36,420,022

Cash and Short-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	1,300,000	1,200,000
Other Capital Projects Fund		
Debt Service Fund	200,000	200,000
Food Service / Cafeteria Operations Fund	40,000	40,000
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	\$1,540,000	\$1,440,000

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 **\$1,540,000** **\$1,440,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	31,069,730	27,965,147
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,700,000	1,700,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,691,162	7,691,162
0599 Other Noncurrent Liabilities	47,095,860	47,095,860

Total General Fund	\$87,556,752	\$84,452,169
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Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

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	\$87,556,752	\$84,452,169

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	\$87,556,752	\$84,452,169
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Account Description	Amounts
0810 Nonspendable Fund Balance	50,841
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	4,692
0850 Unassigned Fund Balance	732,604
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,737,296
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,288,137