

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Brad H Rau

Contact Person

raub@pt-sd.org

Email Address

6/27/2022

Date

6/27/2022

Date

6/27/2022

Date

(724)941-6251

Telephone

Extn : 7203

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Peters Township SD	COUNTY : Washington	AUN : 101636503
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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	\$76794406
Ending Unassigned Fund Balance	\$1565500
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.03%

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 6/28/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Peters Township SD	County : Washington	AUN Number : 101636503
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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 5/16/22
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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>
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 used by the District for unanticipated expenditures which may occur in future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned \$3,500,000 for future debt service obligations, \$2,000,000 for future retirement obligations, \$1,000,000 for future COVID-19 related obligations and \$1,000,000 for future COVID-19 related obligations .

<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	561,801	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	8,500,000	
0850 Unassigned Fund Balance	1,012,969	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,512,969</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	57,893,872	
7000 Revenue from State Sources	17,449,142	
8000 Revenue from Federal Sources	988,923	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$76,346,937</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$85,859,906</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	48,125,922
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	45,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	7,596,790
6400 Delinquencies on Taxes Levied / Assessed by the LEA	675,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	343,009
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	55,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	70,000
6960 Services Provided Other Local Governmental Units / LEAs	10,000
6990 Refunds and Other Miscellaneous Revenue	133,151
REVENUE FROM LOCAL SOURCES	\$57,893,872
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,739,480
7112 Basic Education Funding-Social Security	1,287,471
7271 Special Education funds for School-Aged Pupils	1,671,644
7311 Pupil Transportation Subsidy	766,085
7312 Nonpublic and Charter School Pupil Transportation Subsidy	83,915
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	667,913
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	917,789
7505 Ready to Learn Block Grant	335,813
7820 State Share of Retirement Contributions	5,904,032
REVENUE FROM STATE SOURCES	\$17,449,142
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	92,835
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,105
8517 NCLB, Title IV - 21st Century Schools	10,000
8731 ARRA - Build America Bonds	35,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	548,983

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$988,923
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,346,937

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$48,125,922
Amount of Tax Relief for Homestead Exclusions	<u>\$917,789</u>
Total Approx. Tax Revenue:	\$49,043,711
Approx. Tax Levy for Tax Rate Calculation:	\$50,277,709

Washington

Total

2021-22 Data		
a. Assessed Value	\$3,249,447,800	\$3,249,447,800
b. Real Estate Mills	14.5800	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,931,929,244	\$2,931,929,244
d. Assessed Value	\$3,336,278,000	\$3,336,278,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$47,376,949	\$47,376,949
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$47,376,949	\$47,376,949
(f Total * g)		
i. Base Mills Subject to Index	14.5800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.50000%	97.50000%
k. Tax Levy Needed	\$50,277,709	\$50,277,709
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.0700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,277,709	\$50,277,709
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$49,359,920
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$48,125,922
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$48,125,922	
Amount of Tax Relief for Homestead Exclusions	<u>\$917,789</u>	
Total Approx. Tax Revenue:	\$49,043,711	
Approx. Tax Levy for Tax Rate Calculation:	\$50,277,709	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.0757	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,296,726	\$50,296,726
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	\$10,673.00	
Number of Homestead/Farmstead Properties	5650	5650
Median Assessed Value of Homestead Properties		\$308,900

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$48,125,922
Amount of Tax Relief for Homestead Exclusions	<u>\$917,789</u>
Total Approx. Tax Revenue:	\$49,043,711
Approx. Tax Levy for Tax Rate Calculation:	\$50,277,709
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$917,789	Lowering RE Tax Rate	\$0		\$917,789
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$917,789

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>
Washington	3,336,278,000	15.0700	50,277,709			97.50000%	
Totals:	3,336,278,000		50,277,709	917,789 =	49,359,920 X	97.50000% =	48,125,922

	<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	\$5.00	\$0.00	45,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 45,000 45,000

	<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%	6,596,790	6,596,790
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,000,000	1,000,000
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 7,596,790 7,596,790

Total Act 511, Current Taxes 7,641,790

Act 511 Tax Limit -->	2,931,929,244 X	12	35,183,151
	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> Washington	14.5800	15.0700	3.37%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 101636503 Peters Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,638,592
1200 Special Programs - Elementary / Secondary	7,843,831
1300 Vocational Education	340,000
1400 Other Instructional Programs - Elementary / Secondary	114,069
1500 Nonpublic School Programs	1,500
Total Instruction	\$43,937,992
2000 Support Services	
2100 Support Services - Students	2,750,847
2200 Support Services - Instructional Staff	2,403,114
2300 Support Services - Administration	4,081,463
2400 Support Services - Pupil Health	605,922
2500 Support Services - Business	600,181
2600 Operation and Maintenance of Plant Services	5,937,946
2700 Student Transportation Services	3,154,650
2800 Support Services - Central	1,491,162
2900 Other Support Services	65,654
Total Support Services	\$21,090,939
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,493,344
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,498,344
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,000
5200 Interfund Transfers - Out	10,259,131
Total Other Expenditures and Financing Uses	\$10,267,131
Total Estimated Expenditures and Other Financing Uses	\$76,794,406

2022-2023 Final General Fund Budget

LEA : 101636503 Peters Township SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,891,532
200 Personnel Services - Employee Benefits	13,107,305
300 Purchased Professional and Technical Services	55,500
400 Purchased Property Services	588,619
500 Other Purchased Services	582,936
600 Supplies	316,095
700 Property	79,155
800 Other Objects	17,450
Total Regular Programs - Elementary / Secondary	\$35,638,592
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,684,585
200 Personnel Services - Employee Benefits	2,167,946
300 Purchased Professional and Technical Services	1,010,200
400 Purchased Property Services	28,000
500 Other Purchased Services	885,000
600 Supplies	43,500
700 Property	23,000
800 Other Objects	1,600
Total Special Programs - Elementary / Secondary	\$7,843,831
1300 <u>Vocational Education</u>	
500 Other Purchased Services	340,000
Total Vocational Education	\$340,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	71,627
200 Personnel Services - Employee Benefits	42,042
500 Other Purchased Services	400
Total Other Instructional Programs - Elementary / Secondary	\$114,069
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,500
Total Nonpublic School Programs	\$1,500
Total Instruction	\$43,937,992
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,661,641
200 Personnel Services - Employee Benefits	1,053,826
500 Other Purchased Services	800
600 Supplies	32,199
800 Other Objects	2,381
Total Support Services - Students	\$2,750,847
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	898,737

2022-2023 Final General Fund Budget

LEA : 101636503 Peters Township SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	507,233
300 Purchased Professional and Technical Services	74,422
400 Purchased Property Services	82,575
500 Other Purchased Services	1,700
600 Supplies	818,343
700 Property	2,550
800 Other Objects	17,554
Total Support Services - Instructional Staff	\$2,403,114
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,209,772
200 Personnel Services - Employee Benefits	1,363,867
300 Purchased Professional and Technical Services	297,724
400 Purchased Property Services	5,150
500 Other Purchased Services	82,100
600 Supplies	71,921
700 Property	5,000
800 Other Objects	45,929
Total Support Services - Administration	\$4,081,463
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	336,891
200 Personnel Services - Employee Benefits	251,406
300 Purchased Professional and Technical Services	8,725
400 Purchased Property Services	400
500 Other Purchased Services	700
600 Supplies	5,650
700 Property	2,150
Total Support Services - Pupil Health	\$605,922
2500 Support Services - Business	
100 Personnel Services - Salaries	323,933
200 Personnel Services - Employee Benefits	206,890
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	39,159
500 Other Purchased Services	12,850
600 Supplies	4,299
700 Property	500
800 Other Objects	2,050
Total Support Services - Business	\$600,181
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,255,776
200 Personnel Services - Employee Benefits	1,500,112
300 Purchased Professional and Technical Services	308,628
400 Purchased Property Services	1,274,150
500 Other Purchased Services	221,881
600 Supplies	357,399
700 Property	10,000
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$5,937,946
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	894,071
200 Personnel Services - Employee Benefits	366,656
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	4,500
500 Other Purchased Services	1,612,073
600 Supplies	260,500
700 Property	10,000
800 Other Objects	350
Total Student Transportation Services	\$3,154,650
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	334,686
200 Personnel Services - Employee Benefits	248,600
300 Purchased Professional and Technical Services	558,857
400 Purchased Property Services	116,898
500 Other Purchased Services	5,700
600 Supplies	200,121
700 Property	25,000
800 Other Objects	1,300
Total Support Services - Central	\$1,491,162
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,654
Total Other Support Services	\$65,654
Total Support Services	\$21,090,939
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	860,196
200 Personnel Services - Employee Benefits	363,263
300 Purchased Professional and Technical Services	61,550
400 Purchased Property Services	33,695
500 Other Purchased Services	23,475
600 Supplies	121,649
700 Property	11,426
800 Other Objects	18,090
Total Student Activities	\$1,493,344
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,498,344
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	8,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$8,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	10,259,131
Total Interfund Transfers - Out	\$10,259,131
Total Other Expenditures and Financing Uses	\$10,267,131
TOTAL EXPENDITURES	\$76,794,406

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	15,281,356	14,597,502
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	7,206,267	4,556,267
Debt Service Fund		
Food Service / Cafeteria Operations Fund	318,494	273,494
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	\$22,806,117	\$19,427,263
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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	\$22,806,117	\$19,427,263
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	128,360,000	123,833,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	3,243,643	3,243,643
0550 Authority Lease Obligations	330,000	275,000
0560 Other Post-Employment Benefits (OPEB)	10,194,896	10,194,896
0599 Other Noncurrent Liabilities		
Total General Fund	\$142,128,539	\$137,547,039

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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	\$142,128,539	\$137,547,039

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	\$142,128,539	\$137,547,039
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Account Description	Amounts
0810 Nonspendable Fund Balance	561,801
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,500,000
0850 Unassigned Fund Balance	1,565,500
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,065,500

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,627,301
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