

# FINAL GENERAL FUND BUDGET

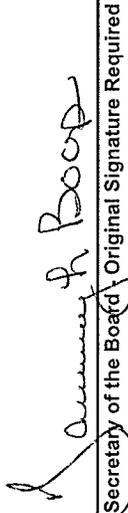
Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required

6/14/2022  
Date

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

6-14-2022  
Date

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

6/15/2022  
Date

THOMAS R CARUSO

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Contact Person

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mifflinburg Area SD	COUNTY : Union	AUN : 116605003
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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	\$36997512
Ending Unassigned Fund Balance	\$1015623
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.74%

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 6/15/2022
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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 : Mifflinburg Area SD	County : Union
AUN Number : 116605003	

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 6/14/2022
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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 for use by the board for unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed fund balance for future liabilities for PSERS, OPEB, and Capital needs.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,162,846
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,762,846</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	18,807,859
7000 Revenue from State Sources	15,354,680
8000 Revenue from Federal Sources	687,750
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$34,850,289</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$43,613,135</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	12,153,379
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	115,000
6120 Current Per Capita Taxes, Section 679	42,800
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	520,000
6500 Earnings on Investments	58,500
6700 Revenues from LEA Activities	66,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	32,280
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	22,000
6960 Services Provided Other Local Governmental Units / LEAs	2,500
6990 Refunds and Other Miscellaneous Revenue	53,500

**REVENUE FROM LOCAL SOURCES \$18,807,859**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	8,300,000
7112 Basic Education Funding-Social Security	552,805
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	58,000
7271 Special Education funds for School-Aged Pupils	1,440,000
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	281,628
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	718,318
7505 Ready to Learn Block Grant	389,755
7820 State Share of Retirement Contributions	2,529,174

**REVENUE FROM STATE SOURCES \$15,354,680**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	535,250
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,000
8517 NCLB, Title IV - 21st Century Schools	39,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

**REVENUE FROM FEDERAL SOURCES** **\$687,750**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **34,850,289**

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,153,379
Amount of Tax Relief for Homestead Exclusions	<u>\$718,318</u>
Total Approx. Tax Revenue:	\$12,871,697
Approx. Tax Levy for Tax Rate Calculation:	\$13,511,349

Union

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$932,249,180	\$932,249,180
b. Real Estate Mills	13.8100	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,113,109,148	\$1,113,109,148
d. Assessed Value	\$936,337,350	\$936,337,350
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$12,874,361	\$12,874,361
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$12,874,361	\$12,874,361
(f Total * g)		
i. Base Mills Subject to Index	13.8100	
(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	\$13,511,349	\$13,511,349
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>14.4300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,511,348	\$13,511,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,793,030
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,153,379
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,153,379	
Amount of Tax Relief for Homestead Exclusions	<u>\$718,318</u>	
Total Approx. Tax Revenue:	\$12,871,697	
Approx. Tax Levy for Tax Rate Calculation:	\$13,511,349	

Union

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4314	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,512,659	\$13,512,659
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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$16,232.00	
Number of Homestead/Farmstead Properties	3111	3111
Median Assessed Value of Homestead Properties		\$118,600

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$12,153,379</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$718,318</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$12,871,697</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$13,511,349</b>

<b>Union</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$718,318	Lowering RE Tax Rate	\$0	\$718,318
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$718,318</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>
Union	936,337,350	14.4300	13,511,348			95.00000%	
<b>Totals:</b>	<b>936,337,350</b>		<b>13,511,348</b>	718,318 =	12,793,030 X	95.00000% =	12,153,379

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		42,800
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	\$10.00	\$0.00	65,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
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 65,000 65,000**

	<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	1.550%	0.000%	5,100,000	5,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	200,000	200,000
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 5,300,000 5,300,000**

**Total Act 511, Current Taxes 5,365,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,113,109,148 X</b>	<b>12</b>	<b>13,357,310</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> Union	13.8100	14.4300	4.49%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	1.550%	1.550%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	15,645,345
1200 Special Programs - Elementary / Secondary	4,295,738
1300 Vocational Education	1,881,211
1400 Other Instructional Programs - Elementary / Secondary	202,000
1600 Adult Education Programs	3,000
<b>Total Instruction</b>	<b>\$22,027,294</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,383,702
2200 Support Services - Instructional Staff	950,145
2300 Support Services - Administration	2,275,083
2400 Support Services - Pupil Health	314,091
2500 Support Services - Business	493,556
2600 Operation and Maintenance of Plant Services	3,092,036
2700 Student Transportation Services	1,997,533
2800 Support Services - Central	1,030,722
2900 Other Support Services	1,000
<b>Total Support Services</b>	<b>\$11,537,868</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	543,700
3300 Community Services	3,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$546,700</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,385,650
5200 Interfund Transfers - Out	500,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,885,650</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$36,997,512</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	7,976,517
200 Personnel Services - Employee Benefits	5,983,728
300 Purchased Professional and Technical Services	520,000
400 Purchased Property Services	4,000
500 Other Purchased Services	555,250
600 Supplies	592,400
700 Property	10,000
800 Other Objects	3,450
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$15,645,345</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,030,872
200 Personnel Services - Employee Benefits	1,267,366
300 Purchased Professional and Technical Services	536,000
500 Other Purchased Services	400,300
600 Supplies	56,500
800 Other Objects	4,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,295,738</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	123,100
200 Personnel Services - Employee Benefits	93,611
400 Purchased Property Services	500
500 Other Purchased Services	1,654,000
600 Supplies	6,500
700 Property	3,500
<b>Total Vocational Education</b>	<b>\$1,881,211</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	192,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$202,000</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	300
<b>Total Adult Education Programs</b>	<b>\$3,000</b>
<b>Total Instruction</b>	<b>\$22,027,294</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	700,456
200 Personnel Services - Employee Benefits	498,646
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	500
600 Supplies	33,700
800 Other Objects	400

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,383,702</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	423,809
200 Personnel Services - Employee Benefits	415,036
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	83,500
800 Other Objects	800
<b>Total Support Services - Instructional Staff</b>	<b>\$950,145</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,098,336
200 Personnel Services - Employee Benefits	839,247
300 Purchased Professional and Technical Services	62,350
400 Purchased Property Services	58,300
500 Other Purchased Services	151,750
600 Supplies	39,500
800 Other Objects	25,600
<b>Total Support Services - Administration</b>	<b>\$2,275,083</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	163,918
200 Personnel Services - Employee Benefits	144,673
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,000
600 Supplies	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$314,091</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	249,440
200 Personnel Services - Employee Benefits	218,316
300 Purchased Professional and Technical Services	6,300
400 Purchased Property Services	4,500
500 Other Purchased Services	1,000
600 Supplies	9,500
800 Other Objects	4,500
<b>Total Support Services - Business</b>	<b>\$493,556</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	983,321
200 Personnel Services - Employee Benefits	828,565
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	288,000
500 Other Purchased Services	115,500
600 Supplies	816,400
700 Property	25,000
800 Other Objects	250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,092,036</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	93,485
200 Personnel Services - Employee Benefits	51,898
400 Purchased Property Services	3,900
500 Other Purchased Services	1,810,500
600 Supplies	37,500
800 Other Objects	250
<b>Total Student Transportation Services</b>	<b>\$1,997,533</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	296,419
200 Personnel Services - Employee Benefits	272,003
300 Purchased Professional and Technical Services	31,500
400 Purchased Property Services	25,000
500 Other Purchased Services	29,250
600 Supplies	300,750
700 Property	75,000
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$1,030,722</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	1,000
<b>Total Other Support Services</b>	<b>\$1,000</b>
<b>Total Support Services</b>	<b>\$11,537,868</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	224,000
200 Personnel Services - Employee Benefits	17,136
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	500
500 Other Purchased Services	78,200
600 Supplies	96,864
700 Property	30,000
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$543,700</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	3,000
<b>Total Community Services</b>	<b>\$3,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$546,700</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	1,120,650
900 Other Uses of Funds	1,265,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,385,650</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	500,000
<b>Total Interfund Transfers - Out</b>	<b>\$500,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,885,650</b>
<b>TOTAL EXPENDITURES</b>	<b>\$36,997,512</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	9,100,000	6,500,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$9,100,000</b>	<b>\$6,500,000</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**

**TOTAL CASH AND INVESTMENTS** **\$9,100,000** **\$6,500,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	31,925,000	30,660,000
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		
<b>Total General Fund</b>	<b>\$31,925,000</b>	<b>\$30,660,000</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**

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$31,925,000</b>	<b>\$30,660,000</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>\$31,925,000</b>	<b>\$30,660,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	40,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,600,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,015,623
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,615,623</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,655,623</b>
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