


FINAL GENERAL FUND BUDGET

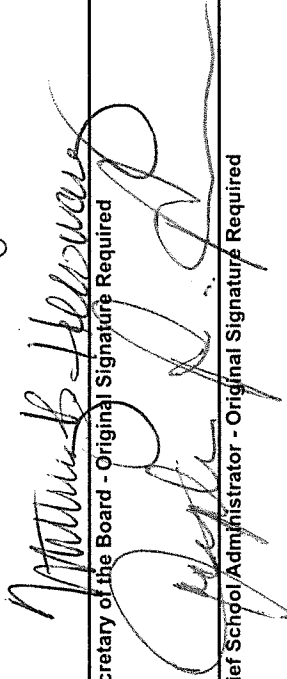
Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

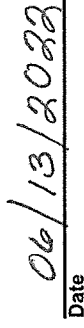
Chief School Administrator - Original Signature Required

Whitney Holloway

Contact Person

wholloway@millsd.us

Email Address


Date 06/13/2022

Date


Date 6/13/2022

Date


Date 6/13/2022

Date

(570)458-5538

Extn :3247

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Millville Area SD	COUNTY : Columbia	AUN : 116195004
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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%

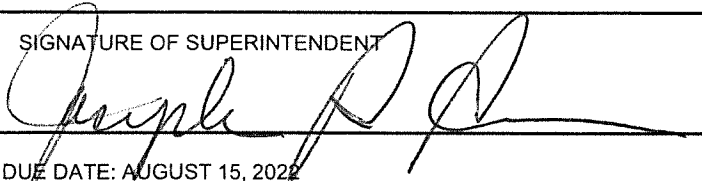
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$14605061
Ending Unassigned Fund Balance	\$1330634
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.11%

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 6/17/2022
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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 : Millville Area SD	County : Columbia	AUN Number : 116195004
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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 <i>Susan R. Myers</i>	DATE 05/09/2022
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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.	Amount is for general purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Acc'd Comp Leave \$275,482, Post Ret Health Actuarial \$1,133,543, PSERS rate change \$640,146, Future Vo-Tech Needs \$17,782

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,549,564
0850 Unassigned Fund Balance	1,848,023
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,397,587</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,980,154
7000 Revenue from State Sources	7,621,967
8000 Revenue from Federal Sources	1,002,940
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,605,061</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,002,648</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,063,201
6113 Public Utility Realty Taxes	5,356
6114 Payments in Lieu of Current Taxes - State / Local	5,202
6150 Current Act 511 Taxes - Proportional Assessments	1,290,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	195,614
6500 Earnings on Investments	18,000
6700 Revenues from LEA Activities	13,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,981
6920 Contributions and Donations from Private Sources	16,000
6940 Tuition from Patrons	115,000
6990 Refunds and Other Miscellaneous Revenue	100,300
REVENUE FROM LOCAL SOURCES	\$5,980,154
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,650,510
7112 Basic Education Funding-Social Security	246,688
7271 Special Education funds for School-Aged Pupils	630,566
7311 Pupil Transportation Subsidy	454,163
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,015
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,391
7340 State Property Tax Reduction Allocation	358,388
7505 Ready to Learn Block Grant	115,997
7820 State Share of Retirement Contributions	1,139,249
REVENUE FROM STATE SOURCES	\$7,621,967
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,656
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,137
8517 NCLB, Title IV - 21st Century Schools	13,029
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	669,330
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	788
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	54,000
REVENUE FROM FEDERAL SOURCES	\$1,002,940
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,605,061

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,063,201	
Amount of Tax Relief for Homestead Exclusions	<u>\$358,388</u>	
Total Approx. Tax Revenue:	\$4,421,589	
Approx. Tax Levy for Tax Rate Calculation:	\$4,786,596	
	Columbia	Total

2021-22 Data		
a. Assessed Value	\$89,999,826	\$89,999,826
b. Real Estate Mills	50.6720	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$367,431,104	\$367,431,104
d. Assessed Value	\$90,394,654	\$90,394,654
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$4,560,471	\$4,560,471
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$4,560,471	\$4,560,471
(f Total * g)		
i. Base Mills Subject to Index	50.6720	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.75722%	91.75722%
k. Tax Levy Needed	\$4,786,596	\$4,786,596
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	52.9522	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,786,596	\$4,786,596
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,428,208
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,063,201
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,063,201

Amount of Tax Relief for Homestead Exclusions

\$358,388

Total Approx. Tax Revenue:

\$4,421,589

Approx. Tax Levy for Tax Rate Calculation:

\$4,786,596

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

52.9522

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$4,786,596

\$4,786,596

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

Assessed Value Exclusion per Homestead

\$4,459.00

V.

Number of Homestead/Farmstead Properties

1523

1523

Median Assessed Value of Homestead Properties

\$35,109

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,063,201
Amount of Tax Relief for Homestead Exclusions	<u>\$358,388</u>
Total Approx. Tax Revenue:	\$4,421,589
Approx. Tax Levy for Tax Rate Calculation:	\$4,786,596
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$358,388	Lowering RE Tax Rate	\$0	\$358,388
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$358,388

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>
Columbia	90,394,654	52.9522	4,786,596			91.75722%	
Totals:	90,394,654		4,786,596	358,388 =	4,428,208 X	91.75722% =	4,063,201

	<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	\$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 0 0

	<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	1.200%	0.000%	1,200,000	1,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments 1,290,000 1,290,000

Total Act 511, Current Taxes 1,290,000

Act 511 Tax Limit -->	367,431,104 X	12	4,409,173
	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> Columbia	50.6720	52.9522	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	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	5,347,969
1200 Special Programs - Elementary / Secondary	2,308,180
1300 Vocational Education	798,098
1400 Other Instructional Programs - Elementary / Secondary	45,189
Total Instruction	\$8,499,436
2000 Support Services	
2100 Support Services - Students	952,428
2200 Support Services - Instructional Staff	875,813
2300 Support Services - Administration	965,446
2400 Support Services - Pupil Health	149,830
2500 Support Services - Business	418,441
2600 Operation and Maintenance of Plant Services	1,355,625
2700 Student Transportation Services	712,742
2800 Support Services - Central	41,102
Total Support Services	\$5,471,427
3000 Operation of Non-Instructional Services	
3200 Student Activities	279,566
3300 Community Services	25,571
Total Operation of Non-Instructional Services	\$305,137
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	317,061
5200 Interfund Transfers - Out	12,000
Total Other Expenditures and Financing Uses	\$329,061
Total Estimated Expenditures and Other Financing Uses	\$14,605,061

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,817,554
200 Personnel Services - Employee Benefits	1,933,889
300 Purchased Professional and Technical Services	7,285
400 Purchased Property Services	10,795
500 Other Purchased Services	377,118
600 Supplies	200,638
800 Other Objects	690
Total Regular Programs - Elementary / Secondary	\$5,347,969
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,247,060
200 Personnel Services - Employee Benefits	755,931
300 Purchased Professional and Technical Services	58,500
500 Other Purchased Services	224,088
600 Supplies	20,450
800 Other Objects	2,151
Total Special Programs - Elementary / Secondary	\$2,308,180
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	197,961
200 Personnel Services - Employee Benefits	96,207
500 Other Purchased Services	474,055
600 Supplies	29,205
800 Other Objects	670
Total Vocational Education	\$798,098
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,552
200 Personnel Services - Employee Benefits	11,637
300 Purchased Professional and Technical Services	10,000
Total Other Instructional Programs - Elementary / Secondary	\$45,189
Total Instruction	\$8,499,436
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	416,996
200 Personnel Services - Employee Benefits	302,471
300 Purchased Professional and Technical Services	132,700
400 Purchased Property Services	8,625
500 Other Purchased Services	12,630
600 Supplies	26,886
700 Property	50,274
800 Other Objects	1,846
Total Support Services - Students	\$952,428
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	247,945

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	197,188
300 Purchased Professional and Technical Services	16,868
400 Purchased Property Services	6,000
500 Other Purchased Services	12,000
600 Supplies	145,652
700 Property	250,160
Total Support Services - Instructional Staff	\$875,813
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	463,095
200 Personnel Services - Employee Benefits	349,496
300 Purchased Professional and Technical Services	49,100
400 Purchased Property Services	7,000
500 Other Purchased Services	15,791
600 Supplies	35,065
800 Other Objects	45,899
Total Support Services - Administration	\$965,446
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	88,606
200 Personnel Services - Employee Benefits	39,320
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	58
500 Other Purchased Services	1,035
600 Supplies	2,526
700 Property	5,000
800 Other Objects	285
Total Support Services - Pupil Health	\$149,830
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	209,089
200 Personnel Services - Employee Benefits	150,377
300 Purchased Professional and Technical Services	47,455
400 Purchased Property Services	500
500 Other Purchased Services	4,220
600 Supplies	3,300
800 Other Objects	3,500
Total Support Services - Business	\$418,441
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	368,236
200 Personnel Services - Employee Benefits	284,843
300 Purchased Professional and Technical Services	188,075
400 Purchased Property Services	259,830
500 Other Purchased Services	80,465
600 Supplies	118,176
700 Property	55,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,355,625

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	712,442
600 Supplies	300
Total Student Transportation Services	\$712,742
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	21,891
200 Personnel Services - Employee Benefits	14,986
500 Other Purchased Services	2,300
600 Supplies	1,350
800 Other Objects	575
Total Support Services - Central	\$41,102
Total Support Services	\$5,471,427
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	127,690
200 Personnel Services - Employee Benefits	56,675
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	1,700
500 Other Purchased Services	42,054
600 Supplies	12,107
700 Property	5,900
800 Other Objects	4,940
Total Student Activities	\$279,566
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,590
200 Personnel Services - Employee Benefits	2,481
300 Purchased Professional and Technical Services	6,000
600 Supplies	11,500
Total Community Services	\$25,571
Total Operation of Non-Instructional Services	\$305,137
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	109,916
900 Other Uses of Funds	207,145
Total Debt Service / Other Expenditures and Financing Uses	\$317,061
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,000
Total Interfund Transfers - Out	\$12,000
Total Other Expenditures and Financing Uses	\$329,061
TOTAL EXPENDITURES	\$14,605,061

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	1,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,428,000	2,384,313
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 Cash and Short-Term Investments	\$3,428,000	\$3,384,313

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 **\$3,428,000** **\$3,384,313**

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	3,380,000	3,190,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	124,473	124,473
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,504,473	\$3,314,473
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	\$3,504,473	\$3,314,473

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	\$3,504,473	\$3,314,473
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,066,953
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,330,634
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,397,587

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,397,587
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