

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022

  
President of the Board - Original Signature Required

6-23-22  
Date

  
Secretary of the Board - Original Signature Required

6-23-22  
Date

  
Chief School Administrator - Original Signature Required

6-23-22  
Date

Amy M Tomalavage

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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 : Blue Mountain SD	COUNTY : Schuylkill	AUN : 129540803
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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.

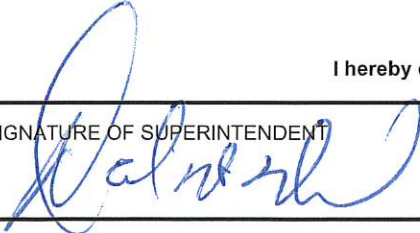
Total Budgeted Expenditures	\$47385428
Ending Unassigned Fund Balance	\$1157988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.44%

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 6-23-22
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DUE DATE: AUGUST 15, 2022

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


24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Blue Mountain SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129540803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-23-22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be used for unexpected expenditures that may arise throughout the year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures that may arise throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds for unexpected increases in health, retirement, and future capital improvements.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

2,575,000

1,682,537

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

\$4,257,537

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

26,617,934

19,123,656

1,219,289

**Total Estimated Revenues And Other Financing Sources**

\$46,960,879

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

\$51,218,416

**Amount**

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	20,243,968
6113 Public Utility Realty Taxes	22,000
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	47,750
6150 Current Act 511 Taxes - Proportional Assessments	4,325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	178,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	482,000
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	210,000
6990 Refunds and Other Miscellaneous Revenue	15,516

**REVENUE FROM LOCAL SOURCES \$26,617,934**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,279,854
7112 Basic Education Funding-Social Security	706,884
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	2,013,734
7311 Pupil Transportation Subsidy	1,851,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	615,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	52,000
7340 State Property Tax Reduction Allocation	971,939
7505 Ready to Learn Block Grant	354,683
7820 State Share of Retirement Contributions	3,228,562

**REVENUE FROM STATE SOURCES \$19,123,656**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	384,787
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,325
8517 NCLB, Title IV - 21st Century Schools	24,177
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming  
(Quarterly) Program

15,000

**REVENUE FROM FEDERAL SOURCES**

**\$1,219,289**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**46,960,879**

Act 1 Index (current): 4.3%  
 Calculation Method: 3  
 Number of Decimals For Tax Rate Calculation: 3  
 Approx. Tax Revenue from RE Taxes: \$20,244,031  
 Amount of Tax Relief for Homestead Exclusions: \$971,939  
 Total Approx. Tax Revenue: \$21,215,970  
 Approx. Tax Levy for Tax Rate Calculation: \$22,739,714

	Revenue	Total
<b>2021-22 Data</b>		
a. Assessed Value	\$531,948,960	\$531,948,960
b. Real Estate Mills	42.8250	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,341,740,357	\$1,341,740,357
d. Assessed Value	\$530,990,000	\$530,990,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy (a * b)	\$22,780,714	\$22,780,714
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$22,780,714	\$22,780,714
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	42.8250	
(h / (d-e) * 1000) if reassessment		

	Revenue	Total
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	93.000000%	93.000000%
k. Tax Levy Needed (k / d * 1000)	\$22,739,714	\$22,739,714
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>42.8250</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$22,739,647	\$22,739,647
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$21,767,708	\$21,767,708
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$20,243,968	\$20,243,968



Act 1 Index (current): 4.3%  
 Calculation Method: Revenue 3  
 Number of Decimals For Tax Rate Calculation: 3  
 Approx. Tax Revenue from RE Taxes: \$20,244,031  
 Amount of Tax Relief for Homestead Exclusions \$971,939  
 Total Approx. Tax Revenue: \$21,215,970  
 Approx. Tax Levy for Tax Rate Calculation: \$22,739,714  
 Schuylkill Total

Index Maximums	
p. Maximum Mills Based On Index (i * (1 + Index))	44.6664
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,717,412
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
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief	
V. Assessed Value Exclusion per Homestead	\$3,990.00
Number of Homestead/Farmstead Properties	5706
Median Assessed Value of Homestead Properties	\$49,360

AUN: 129540803 Blue Mountain SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 3

Approx. Tax Revenue from RE Taxes: \$20,244,031

Amount of Tax Relief for Homestead Exclusions \$971,939

Total Approx. Tax Revenue: \$21,215,970

Approx. Tax Levy for Tax Rate Calculation: \$22,739,714

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,939	Lowering RE Tax Rate	\$0	\$971,939
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				
Schuylkill				\$971,939

CODE

6111	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Schuykill	530,990,000	42.8250	22,739,647	971,939	21,767,708	X	93.000000%	20,243,968	
<b>Totals:</b>	<b>530,990,000</b>	<b>42.8250</b>	<b>22,739,647</b>	<b>971,939</b>	<b>21,767,708</b>	<b>X</b>	<b>93.000000%</b>	<b>20,243,968</b>	

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	44,000	44,000
6144	\$0.00	\$0.00	0	0
6145	\$10.00	\$0.00	3,750	3,750
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>47,750</b>	<b>47,750</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	0.5000%	0.0000%	2,400,000	2,400,000
6151	230.0000%	0.0000%	1,560,000	1,560,000
6152	0.5000%	0.0000%	365,000	365,000
6153	0.0000%	0.0000%	0	0
6154	0.0000%	0.0000%	0	0
6155	0.0000%	0.0000%	0	0
6156	0.0000%	0.0000%	0	0
6157	0.0000%	0.0000%	0	0
6159	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>4,325,000</b>	<b>4,325,000</b>
<b>Total Act 511, Current Taxes</b>			<b>12</b>	<b>16,100,884</b>

	Act 511 Tax Limit -->	Market Value	Mills
	1,341,740,357 X		12
			(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	Current Real Estate Taxes									
	Schuykill									
	Current Act 511 Taxes-- Flat Rate Assessments	42.8250	42.8250	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.3%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	230.0000	230.0000	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	17,298,440
1200 Special Programs - Elementary / Secondary	7,906,053
1300 Vocational Education	1,722,845
1400 Other Instructional Programs - Elementary / Secondary	6,845
<b>Total Instruction</b>	<b>\$26,934,183</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,748,962
2200 Support Services - Instructional Staff	758,142
2300 Support Services - Administration	3,023,780
2400 Support Services - Pupil Health	895,706
2500 Support Services - Business	613,709
2600 Operation and Maintenance of Plant Services	3,990,541
2700 Student Transportation Services	2,641,260
2800 Support Services - Central	1,503,625
<b>Total Support Services</b>	<b>\$15,175,725</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	930,931
3300 Community Services	241,545
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,172,476</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,053,044
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,103,044</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,385,428</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,273,227
200 Personnel Services - Employee Benefits	6,827,936
300 Purchased Professional and Technical Services	150,012
400 Purchased Property Services	4,950
500 Other Purchased Services	667,755
600 Supplies	366,470
700 Property	3,200
800 Other Objects	4,890
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$17,298,440</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,289,957
200 Personnel Services - Employee Benefits	2,542,171
300 Purchased Professional and Technical Services	672,300
500 Other Purchased Services	1,335,100
600 Supplies	65,900
800 Other Objects	625
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,906,053</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	492,340
200 Personnel Services - Employee Benefits	323,686
400 Purchased Property Services	4,350
500 Other Purchased Services	869,669
600 Supplies	29,800
800 Other Objects	3,000
<b>Total Vocational Education</b>	<b>\$1,722,845</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,300
200 Personnel Services - Employee Benefits	20
400 Purchased Property Services	1,500
500 Other Purchased Services	950
600 Supplies	75
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$6,845</b>
<b>Total Instruction</b>	<b>\$26,934,183</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,025,266
200 Personnel Services - Employee Benefits	676,656
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	3,725
600 Supplies	20,475
800 Other Objects	1,840
<b>Total Support Services - Students</b>	<b>\$1,748,962</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	360,901
200 Personnel Services - Employee Benefits	348,451
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,000
500 Other Purchased Services	465
600 Supplies	42,825
<b>Total Support Services - Instructional Staff</b>	<b>\$758,142</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,675,118
200 Personnel Services - Employee Benefits	1,133,902
300 Purchased Professional and Technical Services	69,000
500 Other Purchased Services	50,505
600 Supplies	47,955
800 Other Objects	47,300
<b>Total Support Services - Administration</b>	<b>\$3,023,780</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	427,539
200 Personnel Services - Employee Benefits	326,837
300 Purchased Professional and Technical Services	126,380
400 Purchased Property Services	410
500 Other Purchased Services	175
600 Supplies	13,550
800 Other Objects	815
<b>Total Support Services - Pupil Health</b>	<b>\$895,706</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	295,373
200 Personnel Services - Employee Benefits	242,561
300 Purchased Professional and Technical Services	30,400
400 Purchased Property Services	16,500
500 Other Purchased Services	2,375
600 Supplies	25,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$613,709</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,370,015
200 Personnel Services - Employee Benefits	1,078,626
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	451,850
500 Other Purchased Services	162,500
600 Supplies	770,500
700 Property	118,500
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,990,541</b>
<b>2700 Student Transportation Services</b>	

Description	Amount
100 Personnel Services - Salaries	50,414
200 Personnel Services - Employee Benefits	45,696
500 Other Purchased Services	2,537,500
600 Supplies	7,650
<b>Total Student Transportation Services</b>	<b>\$2,641,260</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	336,290
200 Personnel Services - Employee Benefits	217,375
300 Purchased Professional and Technical Services	385,000
400 Purchased Property Services	152,300
500 Other Purchased Services	164,460
600 Supplies	188,200
700 Property	60,000
<b>Total Support Services - Central</b>	<b>\$1,503,625</b>
<b>Total Support Services</b>	<b>\$15,175,725</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	463,675
200 Personnel Services - Employee Benefits	194,606
300 Purchased Professional and Technical Services	70,500
400 Purchased Property Services	32,500
500 Other Purchased Services	66,950
600 Supplies	99,500
800 Other Objects	3,200
<b>Total Student Activities</b>	<b>\$930,931</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	545
300 Purchased Professional and Technical Services	240,000
<b>Total Community Services</b>	<b>\$241,545</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,172,476</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	805,855
900 Other Uses of Funds	3,247,189
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,053,044</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,103,044</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,385,428</b>



Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	7,800,000	7,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,337,700	1,100,000
Capital Reserve Fund - \$ 1431	9,207,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	650,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,425,500	1,430,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,570,200</b>	<b>\$10,480,000</b>

Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

06/30/2022 Estimate      06/30/2023 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

**TOTAL CASH AND INVESTMENTS**

\$20,570,200

\$10,480,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		58,716,629
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	62,819,647	
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,000,000	950,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$63,819,647</b>	<b>\$59,666,629</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		

06/30/2022 Estimate

06/30/2023 Projection

Long-Term Indebtedness

- 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

06/30/2022 Estimate

06/30/2023 Projection

Long-Term Indebtedness

- 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**

06/30/2022 Estimate

06/30/2023 Projection

Long-Term Indebtedness

**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>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b><u>Long-Term Indebtedness</u></b>		
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>\$63,819,647</b>	<b>\$59,666,629</b>
<b>Total Long-Term Indebtedness</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		

<b>Total Short-Term Payables</b>	<b>\$63,819,647</b>	<b>\$59,666,629</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$63,819,647</b>	<b>\$59,666,629</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,675,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,157,988
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,832,988</b>
5900 Budgetary Reserve	50,000
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,882,988</b>