

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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

Jean M Rice
President of the Board - Original Signature Required

1-10-2023
Date

Vanessa L. Nicks
Secretary of the Board - Original Signature Required

1-10-2023
Date

[Office vacant] W. Nicks
Chief School Administrator - Original Signature Required

1-16-2023
Date

Kenneth L Medina
Contact Person

(717)789-3934 Extn :5511
Telephone Extension

KMEDINA@westperry.org

Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : West Perry SD	COUNTY : Perry	AUN : 115508003
------------------------------------	-------------------	--------------------

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	\$48258438
Ending Unassigned Fund Balance	\$1079919
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.23%

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
-----------------------------	------

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 : West Perry SD	County : Perry	AUN Number : 115508003
--	--------------------------	----------------------------------

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
--	-------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$20,209.42 C x 2%: \$18,619.26</p>	<p>This validation error occurred in a prior year and we were instructed by PDE that the amount of the difference was insignificant and we should submit. Therefore, we are assuming we may again submit with the same justification.</p>
5260	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$302,972.00 Function 2200, Object 200: \$470,927.00</p>	<p>Object 200 is larger due to tuition reimbursement costs being budgeted under 240.</p>
8080	<p>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.</p>	<p>There is a slight balance being retained in case any unexpected costs arise.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>These monies have been set aside to use towards the rising costs of pension and health insurance.</p>

<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	3,527,140
0820 Restricted Fund Balance	1,908,541
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,682,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,227,999</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,690,817
7000 Revenue from State Sources	18,993,578
8000 Revenue from Federal Sources	1,970,990
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$45,655,385</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$55,883,384</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	17,331,817
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	86,000
6120 Current Per Capita Taxes, Section 679	54,000
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	5,335,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	45,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	505,000
6910 Rentals	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$24,690,817

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,345,595
7112 Basic Education Funding-Social Security	636,500
7160 Tuition for Orphans Subsidy	60,000
7220 Vocational Education	90,000
7271 Special Education funds for School-Aged Pupils	1,932,560
7292 Pre-K Counts	440,000
7311 Pupil Transportation Subsidy	2,190,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,000
7340 State Property Tax Reduction Allocation	930,868
7501 PA Accountability Grants	394,553
7820 State Share of Retirement Contributions	2,932,502

REVENUE FROM STATE SOURCES \$18,993,578

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	563,195
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,599
8517 NCLB, Title IV - 21st Century Schools	40,268
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	201,134
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	320,546

Amount

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	83,045
8752 ARP ESSER Summer Programs	83,045
8753 ARP ESSER Afterschool Programs	83,045
8754 ARP ESSER Homeless Children and Youth Funds	25,243
8755 ARP ESSER Emergency Relief for Other Educational Entities	32,071
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	449,799
REVENUE FROM FEDERAL SOURCES	\$1,970,990
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	45,655,385

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,331,817
Amount of Tax Relief for Homestead Exclusions	<u>\$930,963</u>
Total Approx. Tax Revenue:	\$18,262,780
Approx. Tax Levy for Tax Rate Calculation:	\$19,223,118

Perry

Total

2021-22 Data		
a. Assessed Value	\$1,321,793,420	\$1,321,793,420
b. Real Estate Mills	13.7400	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,199,285,187	\$1,199,285,187
d. Assessed Value	\$1,339,590,120	\$1,339,590,120
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,161,442	\$18,161,442
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,161,442	\$18,161,442
(f Total * g)		
i. Base Mills Subject to Index	13.7400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.75000%	94.75000%
k. Tax Levy Needed	\$19,223,118	\$19,223,118
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	14.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,223,118	\$19,223,118
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,292,155
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,331,817
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,331,817	
Amount of Tax Relief for Homestead Exclusions	<u>\$930,963</u>	
Total Approx. Tax Revenue:	\$18,262,780	
Approx. Tax Levy for Tax Rate Calculation:	\$19,223,118	

Perry

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.3583	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,234,237	\$19,234,237
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	\$12,422.00	
Number of Homestead/Farmstead Properties	5336	5336
Median Assessed Value of Homestead Properties		\$160,700

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,331,817
Amount of Tax Relief for Homestead Exclusions	<u>\$930,963</u>
Total Approx. Tax Revenue:	\$18,262,780
Approx. Tax Levy for Tax Rate Calculation:	\$19,223,118

Perry	Total
--------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$930,868	Lowering RE Tax Rate	\$0	\$930,868
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$95			\$95
Amount of Tax Relief from State/Local Sources				\$930,963

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>
Perry	1,339,590,120	14.3500	19,223,118			94.75000%	
Totals:	1,339,590,120		19,223,118	930,963 =	18,292,155 X	94.75000% =	17,331,817

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		54,000
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	\$5.00	\$0.00	54,000
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			54,000

	<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	1.200%	0.000%	5,000,000	5,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	335,000	335,000
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 5,335,000 5,335,000

Total Act 511, Current Taxes 5,389,000

Act 511 Tax Limit --> 1,199,285,187 X 12 14,391,422
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> Perry	13.7400	14.3500	4.44%	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>	\$5.00	\$5.00	0.00%	Yes	4.5%				
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%				

LEA : 115508003 West Perry SD

Printed 1/12/2023 2:23:26 PM

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,793,456
1200 Special Programs - Elementary / Secondary	7,289,169
1300 Vocational Education	1,350,055
1400 Other Instructional Programs - Elementary / Secondary	448,248
1500 Nonpublic School Programs	2,498
1700 Higher Education Programs for Secondary Students	130,000
1800 Pre-Kindergarten	449,926
Total Instruction	\$30,463,352
2000 Support Services	
2100 Support Services - Students	1,754,343
2200 Support Services - Instructional Staff	925,918
2300 Support Services - Administration	3,317,569
2400 Support Services - Pupil Health	550,596
2500 Support Services - Business	751,761
2600 Operation and Maintenance of Plant Services	4,259,918
2700 Student Transportation Services	2,998,634
2800 Support Services - Central	720,778
2900 Other Support Services	25,000
Total Support Services	\$15,304,517
3000 Operation of Non-Instructional Services	
3200 Student Activities	449,666
Total Operation of Non-Instructional Services	\$449,666
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	110,555
5200 Interfund Transfers - Out	1,930,348
Total Other Expenditures and Financing Uses	\$2,040,903
Total Estimated Expenditures and Other Financing Uses	\$48,258,438

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,628,382
200 Personnel Services - Employee Benefits	6,437,302
300 Purchased Professional and Technical Services	405,850
400 Purchased Property Services	10,674
500 Other Purchased Services	4,806,952
600 Supplies	471,224
700 Property	29,427
800 Other Objects	3,645
Total Regular Programs - Elementary / Secondary	\$20,793,456
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,730,240
200 Personnel Services - Employee Benefits	2,225,269
300 Purchased Professional and Technical Services	1,098,650
500 Other Purchased Services	1,148,186
600 Supplies	28,274
700 Property	6,800
800 Other Objects	51,750
Total Special Programs - Elementary / Secondary	\$7,289,169
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	266,736
200 Personnel Services - Employee Benefits	190,512
400 Purchased Property Services	3,565
500 Other Purchased Services	854,652
600 Supplies	14,466
700 Property	20,124
Total Vocational Education	\$1,350,055
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,994
200 Personnel Services - Employee Benefits	29,631
500 Other Purchased Services	377,000
600 Supplies	223
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$448,248
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	2,498
Total Nonpublic School Programs	\$2,498
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	130,000
Total Higher Education Programs for Secondary Students	\$130,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	216,374
200 Personnel Services - Employee Benefits	143,341

<u>Description</u>	<u>Amount</u>
600 Supplies	90,211
Total Pre-Kindergarten	\$449,926
Total Instruction	\$30,463,352
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	988,171
200 Personnel Services - Employee Benefits	737,124
300 Purchased Professional and Technical Services	23,700
500 Other Purchased Services	500
600 Supplies	3,970
800 Other Objects	878
Total Support Services - Students	\$1,754,343
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	302,972
200 Personnel Services - Employee Benefits	470,927
300 Purchased Professional and Technical Services	28,750
400 Purchased Property Services	2,674
500 Other Purchased Services	34,000
600 Supplies	83,895
800 Other Objects	2,700
Total Support Services - Instructional Staff	\$925,918
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,595,981
200 Personnel Services - Employee Benefits	1,252,188
300 Purchased Professional and Technical Services	255,000
400 Purchased Property Services	51,797
500 Other Purchased Services	68,885
600 Supplies	38,218
800 Other Objects	55,500
Total Support Services - Administration	\$3,317,569
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	235,118
200 Personnel Services - Employee Benefits	194,991
300 Purchased Professional and Technical Services	114,885
500 Other Purchased Services	100
600 Supplies	5,502
Total Support Services - Pupil Health	\$550,596
2500 Support Services - Business	
100 Personnel Services - Salaries	326,853
200 Personnel Services - Employee Benefits	281,658
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	8,000
500 Other Purchased Services	30,750
600 Supplies	14,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,000
Total Support Services - Business	\$751,761
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,077,416
200 Personnel Services - Employee Benefits	869,527
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,128,975
500 Other Purchased Services	125,500
600 Supplies	472,000
700 Property	562,000
800 Other Objects	22,000
Total Operation and Maintenance of Plant Services	\$4,259,918
2700 Student Transportation Services	
100 Personnel Services - Salaries	75,900
200 Personnel Services - Employee Benefits	57,434
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	2,860,000
600 Supplies	1,200
800 Other Objects	200
Total Student Transportation Services	\$2,998,634
2800 Support Services - Central	
100 Personnel Services - Salaries	230,477
200 Personnel Services - Employee Benefits	195,826
300 Purchased Professional and Technical Services	106,475
500 Other Purchased Services	43,000
600 Supplies	75,000
700 Property	70,000
Total Support Services - Central	\$720,778
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$15,304,517
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	164,140
200 Personnel Services - Employee Benefits	46,015
300 Purchased Professional and Technical Services	94,000
500 Other Purchased Services	51,685
600 Supplies	61,000
700 Property	23,500
800 Other Objects	9,326
Total Student Activities	\$449,666
Total Operation of Non-Instructional Services	\$449,666

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,000
900 Other Uses of Funds	104,555
Total Debt Service / Other Expenditures and Financing Uses	\$110,555
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,930,348
Total Interfund Transfers - Out	\$1,930,348
Total Other Expenditures and Financing Uses	\$2,040,903
TOTAL EXPENDITURES	\$48,258,438

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	10,228,000	7,757,502
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	1,908,541	1,912,141
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	178,927	158,927
Permanent Fund		
Total Cash and Short-Term Investments	\$12,315,468	\$9,828,570

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		

REVISED SUBMISSION

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$12,315,468	\$9,828,570
-----------------------------------	---------------------	--------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	18,470,000	17,035,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	1,378,356	1,414,485
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,915,000	5,425,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$24,763,356	\$23,874,485

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

REVISED SUBMISSION

<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	\$24,763,356	\$23,874,485

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	\$24,763,356	\$23,874,485
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	3,527,140
0820 Restricted Fund Balance	1,908,541
0830 Committed Fund Balance	6,545,027
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,079,919
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,624,946

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$13,060,627
--	---------------------