

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

ATTACHMENT D

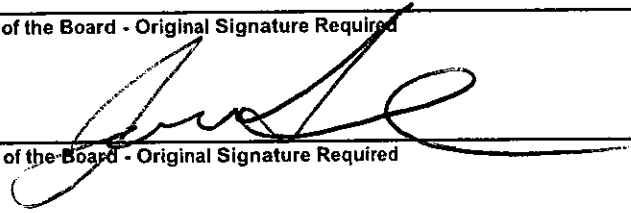
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022

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President of the Board - Original Signature Required

Date



6-29-2022

Secretary of the Board - Original Signature Required

Date

0

Chief School Administrator - Original Signature Required

Date

Joseph Ambrosini

(724)656-4774

Extn :

Contact Person

Telephone

Extension

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Email Address

FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Castle Area SD	COUNTY : Lawrence	AUN : 104375302
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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, and 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	\$6282112
Ending Unassigned Fund Balance	\$4010000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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
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DUE DATE: AUGUST 15, 2022

<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.	These funds are to be used for unexpected expenditures or lower actual revenue than projected.
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.	These funds will be used to offset any increases in budgeted expenses and/or decrease in projected revenue.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		
110 Nonspendable Fund Balance	350,000	
120 Restricted Fund Balance		
130 Committed Fund Balance		
140 Assigned Fund Balance		
150 Unassigned Fund Balance	3,365,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year		<u>\$3,365,000</u>
Estimated Revenues And Other Financing Sources		
000 Revenue from Local Sources	9,909,899	
000 Revenue from State Sources	43,480,046	
000 Revenue from Federal Sources	10,076,167	
000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$63,466,112</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$66,831,112</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,427,899
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	1,290,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,151,500
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	605,000
6910 Rentals	110,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	145,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	2,500
REVENUE FROM LOCAL SOURCES	\$9,909,899
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	29,500,000
7112 Basic Education Funding-Social Security	1,160,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	2,600,008
7311 Pupil Transportation Subsidy	820,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	830,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,493,450
7505 Ready to Learn Block Grant	809,588
7820 State Share of Retirement Contributions	6,200,000
REVENUE FROM STATE SOURCES	\$43,480,046
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,396,733
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	184,916
8517 NCLB, Title IV - 21st Century Schools	182,024
8732 ARRA - Qualified School Construction Bonds (QSCB)	830,000
8742 Governor's Emergency Education Relief Fund (GEER)	13,499

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,325,000
8746 ARP IDEA	141,000
8751 ARP ESSER Learning Loss	502,139
8752 ARP ESSER Summer Programs	100,428
8753 ARP ESSER Afterschool Programs	100,428
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$10,076,167
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,466,112

Estimate Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,427,899	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,450</u>	
Total Approx. Tax Revenue:	<u>\$7,921,349</u>	
Approx. Tax Levy for Tax Rate Calculation:	<u>\$9,044,047</u>	
	Lawrence	Total

2021-22 Data

a. Assessed Value	\$521,365,928	\$521,365,928
b. Real Estate Mills	17.2700	

2022-23 Data

c. 2020 STEB Market Value	\$536,188,693	\$536,188,693
d. Assessed Value	\$523,685,432	\$523,685,432
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations

f. 2021-22 Tax Levy (a * b)	\$9,003,990	\$9,003,990
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2022-23 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$9,003,990	\$9,003,990
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.2700	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	85.13100%	85.13100%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$9,044,047	\$9,044,047

I. 2022-23 Real Estate Tax Rate **17.2700**
(k / d * 1000)

II. m. Tax Levy Generated by Mills **\$9,044,047**
(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions **\$7,550,597**
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills **\$6,427,899**
(n * Est. Pct. Collection)

1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,427,899	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,450</u>	
Final Approx. Tax Revenue:	\$7,921,349	
Approx. Tax Levy for Tax Rate Calculation:	\$9,044,047	

Lawrence	Total
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Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	18.2025	
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$9,532,384	\$9,532,384
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$20,125.57	
Number of Homestead/Farmstead Properties	4358	4358
Median Assessed Value of Homestead Properties		\$45,250

Current Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,427,899
Amount of Tax Relief for Homestead Exclusions	<u>\$1,493,450</u>
Total Approx. Tax Revenue:	\$7,921,349
Approx. Tax Levy for Tax Rate Calculation:	\$9,044,047
Lawrence	

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,493,450	Lowering RE Tax Rate	\$0	\$1,493,450
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,493,450

CODE

111 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
Warrence	523,685,432	17.2700	9,044,047			85.13100%	
Totals:	523,685,432		9,044,047	1,493,450	7,550,597	85.13100%	6,427,899

	Rate			Estimated Revenue
1120 Current Per Capita Taxes, Section 679	\$5.00			32,000
1140 Current Act 511 Taxes-- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
1141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	70,000	65,000
1142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
1143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
1144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
1145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
1146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
1149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes-- Flat Rate Assessments			70,000	65,000
1150 Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
1151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,600,000	1,125,000
1152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
1153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,000	165,000
1154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
1155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
1156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
1157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
1159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,765,000	1,290,000
Total Act 511, Current Taxes				1,355,000
Act 511 Tax Limit -->		536,188,693	12	6,434,264
		Market Value	Mills	(511 Limit)

Tax unctio n	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> Lawrence	17.2700	17.2700	0.00%	Yes	5.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes— Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes— Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
00 Instruction	
1100 Regular Programs - Elementary / Secondary	29,667,996
1200 Special Programs - Elementary / Secondary	9,875,431
1300 Vocational Education	2,600,000
1400 Other Instructional Programs - Elementary / Secondary	498,279
1500 Nonpublic School Programs	30,754
Total Instruction	\$42,672,460
00 Support Services	
2100 Support Services - Students	2,115,970
2200 Support Services - Instructional Staff	608,802
2300 Support Services - Administration	3,344,237
2400 Support Services - Pupil Health	817,736
2500 Support Services - Business	946,999
2600 Operation and Maintenance of Plant Services	2,791,916
2700 Student Transportation Services	1,935,834
2800 Support Services - Central	578,576
2900 Other Support Services	20,000
Total Support Services	\$13,160,070
00 Operation of Non-Instructional Services	
3200 Student Activities	1,050,158
3300 Community Services	42,500
Total Operation of Non-Instructional Services	\$1,092,658
00 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,755,924
5900 Budgetary Reserve	1,140,000
Total Other Expenditures and Financing Uses	\$5,895,924
Total Estimated Expenditures and Other Financing Uses	\$62,821,112

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<u>Description</u>	<u>Amount</u>
00 Instruction	
100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,399,125
200 Personnel Services - Employee Benefits	7,900,312
300 Purchased Professional and Technical Services	48,269
400 Purchased Property Services	27,511
500 Other Purchased Services	2,040,312
600 Supplies	245,612
800 Other Objects	6,855
Total Regular Programs - Elementary / Secondary	\$29,667,996
200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,108,312
200 Personnel Services - Employee Benefits	2,647,812
300 Purchased Professional and Technical Services	435,311
400 Purchased Property Services	586
500 Other Purchased Services	1,647,212
600 Supplies	35,698
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$9,875,431
300 Vocational Education	
500 Other Purchased Services	2,600,000
Total Vocational Education	\$2,600,000
400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	152,992
200 Personnel Services - Employee Benefits	90,649
300 Purchased Professional and Technical Services	10,659
400 Purchased Property Services	482
500 Other Purchased Services	238,304
600 Supplies	5,167
800 Other Objects	26
Total Other Instructional Programs - Elementary / Secondary	\$498,279
500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	20,914
600 Supplies	9,840
Total Nonpublic School Programs	\$30,754
Total Instruction	\$42,672,460
100 Support Services	
100 Support Services - Students	
100 Personnel Services - Salaries	1,453,212
200 Personnel Services - Employee Benefits	601,312
300 Purchased Professional and Technical Services	48,798
500 Other Purchased Services	6,502
600 Supplies	6,146

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,115,970
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	323,814
200 Personnel Services - Employee Benefits	240,322
300 Purchased Professional and Technical Services	34,612
500 Other Purchased Services	100
600 Supplies	9,954
Total Support Services - Instructional Staff	\$608,802
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,798,312
200 Personnel Services - Employee Benefits	988,564
300 Purchased Professional and Technical Services	301,212
400 Purchased Property Services	42,185
500 Other Purchased Services	164,279
600 Supplies	44,516
800 Other Objects	5,169
Total Support Services - Administration	\$3,344,237
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	512,311
200 Personnel Services - Employee Benefits	296,215
300 Purchased Professional and Technical Services	6,545
500 Other Purchased Services	186
600 Supplies	2,479
Total Support Services - Pupil Health	\$817,736
2500 Support Services - Business	
100 Personnel Services - Salaries	476,854
200 Personnel Services - Employee Benefits	287,312
300 Purchased Professional and Technical Services	26,111
400 Purchased Property Services	69,516
500 Other Purchased Services	59,074
600 Supplies	15,811
800 Other Objects	12,321
Total Support Services - Business	\$946,999
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,085,312
200 Personnel Services - Employee Benefits	581,312
300 Purchased Professional and Technical Services	121,980
400 Purchased Property Services	764,312
500 Other Purchased Services	29,688
600 Supplies	174,312
800 Other Objects	35,000
Total Operation and Maintenance of Plant Services	\$2,791,916
2700 Student Transportation Services	
100 Personnel Services - Salaries	15,111

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<u>description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	7,311
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	1,911,312
600 Supplies	2,000
Total Student Transportation Services	\$1,935,834
1800 Support Services - Central	
100 Personnel Services - Salaries	335,212
200 Personnel Services - Employee Benefits	130,612
300 Purchased Professional and Technical Services	40,312
400 Purchased Property Services	22,612
500 Other Purchased Services	4,815
600 Supplies	44,693
800 Other Objects	320
Total Support Services - Central	\$578,576
1900 Other Support Services	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$13,160,070
000 Operation of Non-Instructional Services	
1200 Student Activities	
100 Personnel Services - Salaries	476,312
200 Personnel Services - Employee Benefits	201,657
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	60,312
500 Other Purchased Services	81,565
600 Supplies	145,312
Total Student Activities	\$1,050,158
1300 Community Services	
300 Purchased Professional and Technical Services	25,000
800 Other Objects	17,500
Total Community Services	\$42,500
Total Operation of Non-Instructional Services	\$1,092,658
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,685,924
900 Other Uses of Funds	3,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,755,924
5900 Budgetary Reserve	
800 Other Objects	1,140,000
Total Budgetary Reserve	\$1,140,000
Total Other Expenditures and Financing Uses	\$5,895,924
TOTAL EXPENDITURES	\$62,821,112

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,300,000	5,200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	40,000	40,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	120,000	140,000
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	\$4,460,000	\$5,380,000

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		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,460,000

\$5,380,000

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	41,249,622	38,161,078
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	119,192	64,704
0540 Accumulated Compensated Absences	3,314,943	3,610,824
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$44,683,757

\$41,836,606

Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities 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 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-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

Capital 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

Capital 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

Capital 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

Capital 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

Capital Private Purpose Trust Fund

ing-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

vestment 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

otal Investment Trust Fund

ension 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

otal Pension Trust Fund

ctivity 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

otal 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

otal Other Agency Fund

ermanent Fund

- 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 Permanent Fund

Total Long-Term Indebtedness

\$44,683,757

\$41,836,606

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	\$44,683,757	\$41,836,606

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Instruction		
1100 Regular Programs - Elementary / Secondary	25,000	4,000
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$25,000	\$4,000
300 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
300 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
300 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
300 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$25,000	\$4,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
300 Instruction		
100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries	18,000	2,000
200 Personnel Services - Employee Benefits	3,000	1,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	4,000	1,000
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$25,000	\$4,000
200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
500 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
300 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$25,000	\$4,000
TOTAL EXPENDITURES	\$25,000	\$4,000

Account Description	Amounts
0810 Nonspendable Fund Balance	350,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,010,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,010,000
5900 Budgetary Reserve	1,140,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,500,000