

**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 : Phillipsburg-Osceola Area SD	County : Clearfield	AUN Number : 110177003
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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 	DATE 5/25/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

2,310,000
 1,958,897

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

\$4,268,897

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

12,026,752
 20,272,075
 2,442,215

Total Estimated Revenues And Other Financing Sources

\$34,741,042

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

\$39,009,939

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,336,410
6113 Public Utility Realty Taxes	10,525
6114 Payments in Lieu of Current Taxes - State / Local	98,325
6120 Current Per Capita Taxes, Section 679	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	1,545,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	571,532
6500 Earnings on Investments	1,250
6700 Revenues from LEA Activities	49,220
6800 Revenues from Intermediary Sources / Pass-Through Funds	357,740
6910 Rentals	1,250
6990 Refunds and Other Miscellaneous Revenue	12,500
REVENUE FROM LOCAL SOURCES	\$12,026,752
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,451,108
7112 Basic Education Funding-Social Security	580,760
7160 Tuition for Orphans Subsidy	56,500
7240 Driver Education - Student	2,250
7271 Special Education funds for School-Aged Pupils	1,485,472
7311 Pupil Transportation Subsidy	995,221
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,689
7340 State Property Tax Reduction Allocation	986,092
7505 Ready to Learn Block Grant	349,206
7820 State Share of Retirement Contributions	2,875,777
REVENUE FROM STATE SOURCES	\$20,272,075
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	448,317
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,777
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	475,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,112,521
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	305,100
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,500
REVENUE FROM FEDERAL SOURCES	\$2,442,215
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,741,042

Act 1 Index (current): 4.8%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$9,337,000
 Amount of Tax Relief for Homestead Exclusions \$986,092
 Total Approx. Tax Revenue: \$10,323,092
 Approx. Tax Levy for Tax Rate Calculation: \$11,246,532

Section 672.1 Method Choice: (a)(1)

	Revenue	Centre	Clearfield	Total
I. 2021-22 Data				
a. Assessed Value	\$103,097,760		\$43,235,119	\$146,332,879
b. Real Estate Mills	53.2800		122.2700	
II. 2022-23 Data				
c. 2020 STEB Market Value	\$293,490,186		\$281,202,682	\$574,692,868
d. Assessed Value	\$103,518,820		\$43,060,172	\$146,578,992
e. Assessed Value of New Constr/ Renov	\$0		\$0	\$0

	Revenue	Centre	Clearfield	Total
2021-22 Calculations				
f. 2021-22 Tax Levy (a * b)	\$5,493,049		\$5,286,358	\$10,779,407
2022-23 Calculations				
g. Percent of Total Market Value	51.06905%		48.93095%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$5,504,941		\$5,274,466	\$10,779,407
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	53.3953		122.2700	

	Revenue	Centre	Clearfield	Total
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	91.00000%		91.00000%	91.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$5,743,497		\$5,503,035	\$11,246,532
III. 2022-23 Real Estate Tax Rate				
l. 2022-23 Real Estate Tax Rate (k / d * 1000)	55.4800		127.7900	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$5,743,224		\$5,502,659	\$11,245,883
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$10,259,791
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$9,336,410

Act 1 Index (current): 4.8%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$9,337,000
 Amount of Tax Relief for Homestead Exclusions: \$986,092
 Total Approx. Tax Revenue: \$10,323,092
 Approx. Tax Levy for Tax Rate Calculation: \$11,246,532

Section 672.1 Method Choice: (a)(1)

Centre Clearfield Total

	Centre	Clearfield	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	55.9582	128.1389	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,792,727	\$5,517,683	\$11,310,410
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,857.57	\$2,108.91	3659
Number of Homestead/Farmstead Properties	1702	1957	\$17,972
Median Assessed Value of Homestead Properties			

Act 1 Index (current): 4.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue 2
 \$9,337,000
~~\$986,092~~
 \$10,323,092
 \$11,246,532

Centre Clearfield Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$986,092

\$0

Lowering RE Tax Rate

\$0

Amount of Tax Relief from State/Local Sources

\$986,092

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
6111	103,518,820	986,092	10,259,791	9,336,410
Centre	55.4800			91.000000%
Clearfield	127.7900			91.000000%
Totals:	146,578,992	986,092	10,259,791	91.000000%
6120	Current Per Capita Taxes, Section 679			Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments			21,500
6141	Current Act 511 Per Capita Taxes			Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate			21,500
6143	Current Act 511 Local Services Taxes			0
6144	Current Act 511 Trailer Taxes			0
6145	Current Act 511 Business Privilege Taxes - Flat Rate			0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate			0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			0
	Total Current Act 511 Taxes - Flat Rate Assessments			21,500
6150	Current Act 511 Taxes - Proportional Assessments			Estimated Revenue
6151	Current Act 511 Earned Income Taxes			1,310,000
6152	Current Act 511 Occupation Taxes			0
6153	Current Act 511 Real Estate Transfer Taxes			235,000
6154	Current Act 511 Amusement Taxes			0
6155	Current Act 511 Business Privilege Taxes			0
6156	Current Act 511 Mechanical Device Taxes - Percentage			0
6157	Current Act 511 Mercantile Taxes			0
6159	Current Act 511 Taxes, Other Proportional Assessments			0
	Total Current Act 511 Taxes - Proportional Assessments			1,545,000
	Total Act 511, Current Taxes			1,566,500
	Act 511 Tax Limit	574,692,868	12	6,896,314
		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>									
	Centre	53.3953	55.4800	3.91%	Yes	4.8%				
	Clearfield	122.2700	127.7900	4.52%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,370,987
1200 Special Programs - Elementary / Secondary	4,647,847
1300 Vocational Education	1,336,243
1400 Other Instructional Programs - Elementary / Secondary	235,793
Total Instruction	\$20,590,870
2000 Support Services	
2100 Support Services - Students	1,090,681
2200 Support Services - Instructional Staff	661,555
2300 Support Services - Administration	1,850,240
2400 Support Services - Pupil Health	508,547
2500 Support Services - Business	500,128
2600 Operation and Maintenance of Plant Services	3,525,774
2700 Student Transportation Services	1,688,503
2800 Support Services - Central	1,106,165
Total Support Services	\$10,931,593
3000 Operation of Non-Instructional Services	
3200 Student Activities	857,472
Total Operation of Non-Instructional Services	\$857,472
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,510,791
5200 Interfund Transfers - Out	165,000
Total Other Expenditures and Financing Uses	\$2,675,791
Total Estimated Expenditures and Other Financing Uses	\$35,055,726

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,975,889
200 Personnel Services - Employee Benefits	5,278,978
300 Purchased Professional and Technical Services	250,600
400 Purchased Property Services	25,362
500 Other Purchased Services	1,289,744
600 Supplies	543,664
700 Property	6,000
800 Other Objects	750
Total Regular Programs - Elementary / Secondary	\$14,370,967
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,895,331
200 Personnel Services - Employee Benefits	1,314,533
300 Purchased Professional and Technical Services	1,165,433
500 Other Purchased Services	247,325
600 Supplies	24,725
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$4,647,847
1300 Vocational Education	
100 Personnel Services - Salaries	334,800
200 Personnel Services - Employee Benefits	299,876
300 Purchased Professional and Technical Services	5,890
500 Other Purchased Services	670,177
600 Supplies	25,500
Total Vocational Education	\$1,336,243
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	129,895
200 Personnel Services - Employee Benefits	98,640
300 Purchased Professional and Technical Services	1,778
400 Purchased Property Services	1,750
500 Other Purchased Services	1,700
600 Supplies	2,030
Total Other Instructional Programs - Elementary / Secondary	\$235,793
Total Instruction	\$20,590,870
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	523,208
200 Personnel Services - Employee Benefits	485,523
300 Purchased Professional and Technical Services	61,250
400 Purchased Property Services	3,750
500 Other Purchased Services	4,650
600 Supplies	12,200
800 Other Objects	100

Description	Amount
Total Support Services - Students	\$1,090,681
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	307,865
200 Personnel Services - Employee Benefits	245,439
300 Purchased Professional and Technical Services	74,050
400 Purchased Property Services	11,542
500 Other Purchased Services	4,300
600 Supplies	18,359
Total Support Services - Instructional Staff	\$661,555
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	992,512
200 Personnel Services - Employee Benefits	695,026
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	12,942
500 Other Purchased Services	42,600
600 Supplies	48,310
800 Other Objects	9,850
Total Support Services - Administration	\$1,850,240
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	275,909
200 Personnel Services - Employee Benefits	219,038
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	100
600 Supplies	12,500
800 Other Objects	500
Total Support Services - Pupil Health	\$508,547
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	263,000
200 Personnel Services - Employee Benefits	134,128
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	2,750
500 Other Purchased Services	12,500
600 Supplies	35,250
800 Other Objects	2,500
Total Support Services - Business	\$500,128
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,427,289
200 Personnel Services - Employee Benefits	1,011,245
300 Purchased Professional and Technical Services	20,575
400 Purchased Property Services	194,035
500 Other Purchased Services	106,900
600 Supplies	720,030
700 Property	44,000
800 Other Objects	1,700
Total Operation and Maintenance of Plant Services	\$3,525,774

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	59,256
200 Personnel Services - Employee Benefits	53,513
400 Purchased Property Services	1,525
500 Other Purchased Services	1,549,584
600 Supplies	24,500
800 Other Objects	125
Total Student Transportation Services	\$1,688,503
2800 Support Services - Central	
100 Personnel Services - Salaries	70,040
200 Personnel Services - Employee Benefits	40,936
300 Purchased Professional and Technical Services	459,153
400 Purchased Property Services	63,834
500 Other Purchased Services	86,925
600 Supplies	237,574
700 Property	147,203
800 Other Objects	500
Total Support Services - Central	\$1,106,165
Total Support Services	\$10,931,593
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	351,547
200 Personnel Services - Employee Benefits	170,100
300 Purchased Professional and Technical Services	41,500
400 Purchased Property Services	26,500
500 Other Purchased Services	116,825
600 Supplies	78,500
700 Property	41,500
800 Other Objects	31,000
Total Student Activities	\$857,472
Total Operation of Non-Instructional Services	\$857,472
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	860,148
900 Other Uses of Funds	1,650,643
Total Debt Service / Other Expenditures and Financing Uses	\$2,510,791
5200 Interfund Transfers - Out	
900 Other Uses of Funds	165,000
Total Interfund Transfers - Out	\$165,000
Total Other Expenditures and Financing Uses	\$2,675,791
TOTAL EXPENDITURES	\$35,055,726

<u>Cash and Short-Term Investments</u>	<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	215,000	200,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	13,500	14,250
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	61,500	62,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,215,000	\$4,301,750

<u>Long-Term Investments</u>	<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

\$4,215,000

\$4,301,750

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	28,802,411	27,151,768
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 General Fund	\$28,802,411	\$27,151,768

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		
Total Capital Reserve Fund		

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

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

Long-Term Indebtedness

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

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

	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 Permanent Fund	\$28,802,411	\$27,151,768
Total Long-Term Indebtedness		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	2,310,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,644,213
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,954,213
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,954,213