

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

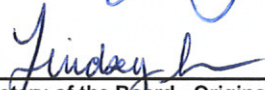
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



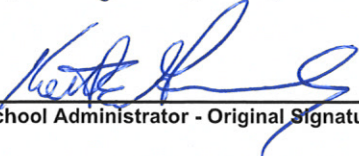
President of the Board - Original Signature Required

Date 6/20/22



Secretary of the Board - Original Signature Required

Date 6/20/22



Chief School Administrator - Original Signature Required

Date 6/20/22

Kerriann Horan

Contact Person

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Extn :3003

Telephone

Extension

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Email Address

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

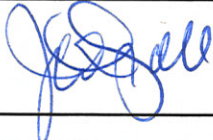
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
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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 5/9/22
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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.	Due to the many uncertainties facing the District with recent events to our county, these funds are necessary for unforeseen expenses to the District.
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 offset future tax increases due to continued cost associated with special education, cyber school cost and decreases in state funding and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB. The Board approved a resolution to commit funds to handle increases with our self-funded health insurance and increases projected by PSERS Retirement fund.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,276,454
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,827,095
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$15,103,549</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	59,016,993
7000 Revenue from State Sources	20,014,129
8000 Revenue from Federal Sources	3,097,546
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$82,128,668</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$97,232,217</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	52,535,558
6112 Interim Real Estate Taxes	83,000
6113 Public Utility Realty Taxes	53,000
6114 Payments in Lieu of Current Taxes - State / Local	80,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,100,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	17,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	842,035
6910 Rentals	26,400
6940 Tuition from Patrons	725,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$59,016,993

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,243,873
7112 Basic Education Funding-Social Security	1,415,012
7160 Tuition for Orphans Subsidy	90,000
7220 Vocational Education	127,000
7240 Driver Education - Student	2,800
7271 Special Education funds for School-Aged Pupils	1,747,396
7311 Pupil Transportation Subsidy	1,900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340 State Property Tax Reduction Allocation	1,711,035
7505 Ready to Learn Block Grant	307,523
7820 State Share of Retirement Contributions	6,409,990

REVENUE FROM STATE SOURCES \$20,014,129

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	663,425
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,599
8517 NCLB, Title IV - 21st Century Schools	48,912
8521 Vocational Education - Operating Expenditures	40,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,033,610
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
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REVENUE FROM FEDERAL SOURCES	\$3,097,546
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	82,128,668
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Act 1 Index (current): 3.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$52,535,600

Amount of Tax Relief for Homestead Exclusions

\$1,711,035

Total Approx. Tax Revenue:

\$54,246,635

Approx. Tax Levy for Tax Rate Calculation:

\$58,506,278

Pike

Wayne

Total

	Pike	Wayne	Total
2021-22 Data			
a. Assessed Value	\$496,900,280	\$1,233,540,240	\$1,730,440,520
b. Real Estate Mills	75.8000	15.3500	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$2,775,783,406	\$1,373,351,653	\$4,149,135,059
d. Assessed Value	\$499,882,940	\$1,245,075,013	\$1,744,957,953
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$37,665,041	\$18,934,843	\$56,599,884
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	66.90029%	33.09971%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$37,865,487	\$18,734,397	\$56,599,884
(f Total * g)			
i. Base Mills Subject to Index	76.2033	15.3500	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$39,140,870	\$19,365,408	\$58,506,278
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	78.3000	15.5536	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$39,140,834	\$19,365,399	\$58,506,233
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$56,795,198
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$52,535,558
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$52,535,600		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$54,246,635		
Approx. Tax Levy for Tax Rate Calculation:	\$58,506,278		

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	78.7942	15.8719	
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)	\$39,387,876	\$19,761,706	\$59,149,582
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	\$3,134.00	\$15,784.00	
Number of Homestead/Farmstead Properties	4870	2136	7006
Median Assessed Value of Homestead Properties			\$35,380

Act 1 Index (current): 3.4%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$52,535,600		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$54,246,635		
Approx. Tax Levy for Tax Rate Calculation:	\$58,506,278		

	Pike	Wayne		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,711,035	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,711,035

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>
Pike	499,882,940	78.3000	39,140,834			92.50000%	
Wayne	1,245,075,013	15.5536	19,365,399			92.50000%	
Totals:	1,744,957,953		58,506,233	- 1,711,035 =	56,795,198 X	92.50000% =	52,535,558

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes -- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.000%	0.000%	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			1,400,000
Total Act 511, Current Taxes			1,400,000
Act 511 Tax Limit -->		4,149,135,059 X	12
		Market Value	Mills
			49,789,621
			(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>									
	Pike	76.2033	78.3000	2.76%	Yes	3.4%				
	Wayne	15.3500	15.5536	1.33%	Yes	3.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,521,548
1200 Special Programs - Elementary / Secondary	11,959,908
1300 Vocational Education	1,446,526
1400 Other Instructional Programs - Elementary / Secondary	193,459
Total Instruction	\$49,121,441
2000 Support Services	
2100 Support Services - Students	4,402,771
2200 Support Services - Instructional Staff	2,665,852
2300 Support Services - Administration	3,954,140
2400 Support Services - Pupil Health	756,275
2500 Support Services - Business	925,170
2600 Operation and Maintenance of Plant Services	5,942,438
2700 Student Transportation Services	5,274,686
2800 Support Services - Central	2,181,605
2900 Other Support Services	207,000
Total Support Services	\$26,309,937
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,213,870
3300 Community Services	558,710
Total Operation of Non-Instructional Services	\$3,772,580
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,654,838
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	45,000
Total Other Expenditures and Financing Uses	\$5,949,838
Total Estimated Expenditures and Other Financing Uses	\$85,153,796

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,949,292
200 Personnel Services - Employee Benefits	14,327,441
300 Purchased Professional and Technical Services	471,150
400 Purchased Property Services	226,200
500 Other Purchased Services	820,770
600 Supplies	723,995
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$35,521,548
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,411,332
200 Personnel Services - Employee Benefits	4,557,423
300 Purchased Professional and Technical Services	584,900
400 Purchased Property Services	2,050
500 Other Purchased Services	1,348,880
600 Supplies	54,623
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$11,959,908
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	784,090
200 Personnel Services - Employee Benefits	539,673
400 Purchased Property Services	12,315
500 Other Purchased Services	800
600 Supplies	109,448
800 Other Objects	200
Total Vocational Education	\$1,446,526
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	112,834
200 Personnel Services - Employee Benefits	70,997
500 Other Purchased Services	8,568
600 Supplies	1,060
Total Other Instructional Programs - Elementary / Secondary	\$193,459
Total Instruction	\$49,121,441
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,518,644
200 Personnel Services - Employee Benefits	1,803,310
300 Purchased Professional and Technical Services	38,200
400 Purchased Property Services	525
500 Other Purchased Services	9,500
600 Supplies	28,792
800 Other Objects	3,800
Total Support Services - Students	\$4,402,771

2022-2023 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,347,370
200 Personnel Services - Employee Benefits	1,228,276
300 Purchased Professional and Technical Services	6,200
400 Purchased Property Services	1,200
500 Other Purchased Services	10,500
600 Supplies	69,306
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$2,665,852
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,131,690
200 Personnel Services - Employee Benefits	1,478,629
300 Purchased Professional and Technical Services	115,200
400 Purchased Property Services	2,500
500 Other Purchased Services	151,075
600 Supplies	41,646
800 Other Objects	33,400
Total Support Services - Administration	\$3,954,140
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	401,920
200 Personnel Services - Employee Benefits	307,943
300 Purchased Professional and Technical Services	27,200
400 Purchased Property Services	2,400
600 Supplies	16,812
Total Support Services - Pupil Health	\$756,275
2500 Support Services - Business	
100 Personnel Services - Salaries	450,657
200 Personnel Services - Employee Benefits	351,437
300 Purchased Professional and Technical Services	44,500
400 Purchased Property Services	2,000
500 Other Purchased Services	65,200
600 Supplies	10,176
800 Other Objects	1,200
Total Support Services - Business	\$925,170
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,972,412
200 Personnel Services - Employee Benefits	1,907,622
300 Purchased Professional and Technical Services	135,000
400 Purchased Property Services	967,493
500 Other Purchased Services	149,981
600 Supplies	809,430
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$5,942,438
2700 Student Transportation Services	
100 Personnel Services - Salaries	91,670

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	84,496
400 Purchased Property Services	11,000
500 Other Purchased Services	4,562,100
600 Supplies	517,420
700 Property	8,000
Total Student Transportation Services	\$5,274,686
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	605,177
200 Personnel Services - Employee Benefits	415,161
300 Purchased Professional and Technical Services	142,800
400 Purchased Property Services	450,153
500 Other Purchased Services	21,000
600 Supplies	546,314
800 Other Objects	1,000
Total Support Services - Central	\$2,181,605
2900 <u>Other Support Services</u>	
500 Other Purchased Services	76,000
800 Other Objects	131,000
Total Other Support Services	\$207,000
Total Support Services	\$26,309,937
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,870,075
200 Personnel Services - Employee Benefits	870,189
300 Purchased Professional and Technical Services	74,575
400 Purchased Property Services	39,900
500 Other Purchased Services	205,965
600 Supplies	121,716
800 Other Objects	31,450
Total Student Activities	\$3,213,870
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	346,617
200 Personnel Services - Employee Benefits	171,313
300 Purchased Professional and Technical Services	2,040
500 Other Purchased Services	7,680
600 Supplies	31,060
Total Community Services	\$558,710
Total Operation of Non-Instructional Services	\$3,772,580
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,654,838
Total Debt Service / Other Expenditures and Financing Uses	\$5,654,838
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
5900 Budgetary Reserve	
800 Other Objects	45,000
Total Budgetary Reserve	\$45,000
Total Other Expenditures and Financing Uses	\$5,949,838
TOTAL EXPENDITURES	\$85,153,796

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,875,000	5,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,044,005	1,245,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,919,005	\$6,495,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$8,919,005	\$6,495,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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General 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 General Fund		
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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		
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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		
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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		
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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

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

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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,975,000	5,325,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,044,005	944,005
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	\$9,019,005	\$6,269,005
TOTAL INDEBTEDNESS	\$9,019,005	\$6,269,005

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,411,454
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,666,967
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,078,421
5900 Budgetary Reserve	45,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,123,421