

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

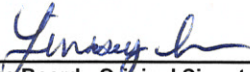
Date of Adoption of the General Fund Budget: 05/09/2022



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President of the Board - Original Signature Required

5/9/22

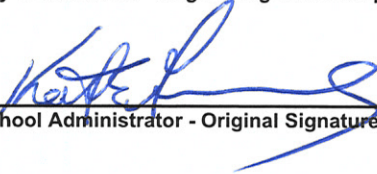
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Date



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Secretary of the Board - Original Signature Required

5/9/22

\_\_\_\_\_  
Date



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Chief School Administrator - Original Signature Required

5/9/2022

\_\_\_\_\_  
Date

Kerriann Horan

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<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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,103,549</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	58,980,944
7000 Revenue from State Sources	19,445,225
8000 Revenue from Federal Sources	3,080,457
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$81,506,626</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$96,610,175</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	52,499,509
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 \$58,980,944**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,669,586
7112 Basic Education Funding-Social Security	1,416,056
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	1,746,982
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	6,414,743

**REVENUE FROM STATE SOURCES \$19,445,225**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	651,084
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,867
8517 NCLB, Title IV - 21st Century Schools	46,896
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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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$3,080,457</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>81,506,626</b>
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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:

2

Approx. Tax Revenue from RE Taxes:

\$52,500,000

Amount of Tax Relief for Homestead Exclusions

\$1,711,035

Total Approx. Tax Revenue:

\$54,211,035

Approx. Tax Levy for Tax Rate Calculation:

\$58,467,792

Pike

Wayne

Total

	Pike	Wayne	Total
<b>2021-22 Data</b>			
a. Assessed Value	\$496,900,280	\$1,233,540,240	\$1,730,440,520
b. Real Estate Mills	75.8000	15.3500	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$2,775,783,406	\$1,373,351,653	\$4,149,135,059
d. Assessed Value	\$499,548,470	\$1,245,342,100	\$1,744,890,570
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy	\$37,665,041	\$18,934,843	\$56,599,884
(a * b)			
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	66.90029%	33.09971%	100.00000%
<b>II.</b>			
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			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$39,115,122	\$19,352,670	\$58,467,792
(Approx. Tax Levy * g)			
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>78.3000</b>	<b>15.5400</b>	
(k / d * 1000)			
<b>III.</b>			
m. Tax Levy Generated by Mills	\$39,114,645	\$19,352,616	\$58,467,261
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$56,756,226
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$52,499,509
(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:

2

Approx. Tax Revenue from RE Taxes:

\$52,500,000

Amount of Tax Relief for Homestead Exclusions

\$1,711,035

Total Approx. Tax Revenue:

\$54,211,035

Approx. Tax Levy for Tax Rate Calculation:

\$58,467,792

	Pike	Wayne	Total
<b>Index Maximums</b>			
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)	\$39,361,522	\$19,765,945	\$59,127,467
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	\$15,794.00	
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:	2		
Approx. Tax Revenue from RE Taxes:	\$52,500,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,711,035</u>		
Total Approx. Tax Revenue:	\$54,211,035		
Approx. Tax Levy for Tax Rate Calculation:	\$58,467,792		

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



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	499,548,470	78.3000	39,114,645			92.50000%	
Wayne	1,245,342,100	15.5400	19,352,616			92.50000%	
<b>Totals:</b>	<b>1,744,890,570</b>		<b>58,467,261</b>	- 1,711,035 =	56,756,226 X	92.50000% =	52,499,509

	<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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
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
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>1,400,000</b>
<b>Total Act 511, Current Taxes</b>			<b>1,400,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>4,149,135,059 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>49,789,621</b>
			<b>(511 Limit)</b>

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	15.5400	1.24%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	35,568,971
1200 Special Programs - Elementary / Secondary	11,994,921
1300 Vocational Education	1,440,606
1400 Other Instructional Programs - Elementary / Secondary	193,459
<b>Total Instruction</b>	<b>\$49,197,957</b>
<b>2000 Support Services</b>	
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	5,853,846
2700 Student Transportation Services	5,274,686
2800 Support Services - Central	2,181,607
2900 Other Support Services	207,000
<b>Total Support Services</b>	<b>\$26,221,347</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,213,870
3300 Community Services	558,710
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,772,580</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,654,838
5200 Interfund Transfers - Out	250,000
5900 Budgetary Reserve	45,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,949,838</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$85,141,722</b>

2022-2023 Final General Fund Budget

LEA : 119648303 Wallenpaupack Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	18,982,476
200 Personnel Services - Employee Benefits	14,341,680
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
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$35,568,971</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,435,832
200 Personnel Services - Employee Benefits	4,567,936
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
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,994,921</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	784,090
200 Personnel Services - Employee Benefits	539,673
400 Purchased Property Services	9,315
500 Other Purchased Services	800
600 Supplies	106,528
800 Other Objects	200
<b>Total Vocational Education</b>	<b>\$1,440,606</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	112,834
200 Personnel Services - Employee Benefits	70,997
500 Other Purchased Services	8,568
600 Supplies	1,060
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$193,459</b>
<b>Total Instruction</b>	<b>\$49,197,957</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
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
<b>Total Support Services - Students</b>	<b>\$4,402,771</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,665,852</b>
<b>2300 Support Services - Administration</b>	
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
<b>Total Support Services - Administration</b>	<b>\$3,954,140</b>
<b>2400 Support Services - Pupil Health</b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$756,275</b>
<b>2500 Support Services - Business</b>	
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
<b>Total Support Services - Business</b>	<b>\$925,170</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,942,021
200 Personnel Services - Employee Benefits	1,849,421
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,853,846</b>
<b>2700 Student Transportation Services</b>	
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
<b>Total Student Transportation Services</b>	<b>\$5,274,686</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	605,178
200 Personnel Services - Employee Benefits	415,162
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
<b>Total Support Services - Central</b>	<b>\$2,181,607</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	76,000
800 Other Objects	131,000
<b>Total Other Support Services</b>	<b>\$207,000</b>
<b>Total Support Services</b>	<b>\$26,221,347</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
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
<b>Total Student Activities</b>	<b>\$3,213,870</b>
<b>3300 <u>Community Services</u></b>	
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
<b>Total Community Services</b>	<b>\$558,710</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,772,580</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,654,838
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,654,838</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	250,000
<b>Total Interfund Transfers - Out</b>	<b>\$250,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	45,000
<b>Total Budgetary Reserve</b>	<b>\$45,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,949,838</b>
<b>TOTAL EXPENDITURES</b>	<b>\$85,141,722</b>

**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		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,919,005</b>	<b>\$6,495,000</b>

**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**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

**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**

**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

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>		

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
<b>Total Short-Term Payables</b>	<b>\$9,019,005</b>	<b>\$6,269,005</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$9,019,005</b>	<b>\$6,269,005</b>

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	5,056,999
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$11,468,453</b>
<b>5900 Budgetary Reserve</b>	<b>45,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$11,513,453</b>