

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Stephanie Heller

(570)746-1600

Extn :3009

Contact Person

Telephone

Extension

sheller@wyalusingrams.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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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, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$28767938
Ending Unassigned Fund Balance	\$2292888
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.97%

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

**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 : Wyalusing Area SD	County : Bradford	AUN Number : 117089003
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$244,230.00 Function 2200, Object 200: \$322,205.00	Tuition reimbursement is included in this category causing a spike in benefits, as well as we have employees that are lower on the salary scale with family benefits.
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.	Our district needs to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for the specific areas of Special Education, PSERS, Healthcare, Technology Infrastructure and Capital Improvements.

<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	4,606,013
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,150,977
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,756,990</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,005,183
7000 Revenue from State Sources	12,859,500
8000 Revenue from Federal Sources	2,819,545
9000 Other Financing Sources	20,000
Total Estimated Revenues And Other Financing Sources	<u>\$27,704,228</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,461,218</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,157,195
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	52,634
6120 Current Per Capita Taxes, Section 679	25,010
6140 Current Act 511 Taxes - Flat Rate Assessments	25,010
6150 Current Act 511 Taxes - Proportional Assessments	1,612,042
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,482
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	293,635
6910 Rentals	8,175

REVENUE FROM LOCAL SOURCES \$12,005,183

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,249,745
7112 Basic Education Funding-Social Security	359,610
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	977,217
7311 Pupil Transportation Subsidy	1,140,265
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	645,577
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	373,565
7505 Ready to Learn Block Grant	231,038
7820 State Share of Retirement Contributions	1,811,698

REVENUE FROM STATE SOURCES \$12,859,500

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	298,856
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,665
8517 NCLB, Title IV - 21st Century Schools	23,985
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	787,547
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,492
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES \$2,819,545

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 20,000

OTHER FINANCING SOURCES \$20,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,704,228

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,157,210		
Amount of Tax Relief for Homestead Exclusions	<u>\$373,565</u>		
Total Approx. Tax Revenue:	\$9,530,775		
Approx. Tax Levy for Tax Rate Calculation:	\$9,802,191		

	Bradford	Wyoming	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$156,663,799	\$14,297,150	\$170,960,949
b. Real Estate Mills	56.4324	71.4397	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$501,509,417	\$61,189,192	\$562,698,609
d. Assessed Value	\$157,678,049	\$14,415,975	\$172,094,024
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$8,840,914	\$1,021,384	\$9,862,298
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	89.12576%	10.87424%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,789,848	\$1,072,450	\$9,862,298
(f Total * g)			
i. Base Mills Subject to Index	56.4324	75.0114	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	97.49000%	94.10000%	97.12136%
k. Tax Levy Needed	\$8,736,277	\$1,065,914	\$9,802,191
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	55.4057	73.9397	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$8,736,263	\$1,065,913	\$9,802,176
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,428,611
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,157,195
(n * Est. Pct. Collection)			

AUN: 117089003 Wyalusing Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$9,157,210

Amount of Tax Relief for Homestead Exclusions

\$373,565

Total Approx. Tax Revenue:

\$9,530,775

Approx. Tax Levy for Tax Rate Calculation:

\$9,802,191

Bradford

Wyoming

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	59.0282	78.4619	
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)	\$9,307,451	\$1,131,105	\$10,438,556
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	\$3,224.00	\$2,416.00	
Number of Homestead/Farmstead Properties	1818	265	2083
Median Assessed Value of Homestead Properties			\$23,405

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$9,157,210			
Amount of Tax Relief for Homestead Exclusions	<u>\$373,565</u>			
Total Approx. Tax Revenue:	\$9,530,775			
Approx. Tax Levy for Tax Rate Calculation:	\$9,802,191			
	Bradford	Wyoming		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$373,565	Lowering RE Tax Rate	\$0	\$373,565
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$373,565

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>
Bradford	157,678,049	55.4057	8,736,263			97.49000%	
Wyoming	14,415,975	73.9397	1,065,913			94.10000%	
Totals:	172,094,024		9,802,176	373,565	9,428,611	97.12136%	9,157,195

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		25,010
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,010
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			25,010
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	0.960%	0.000%	15,608,870
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	82,000
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			15,690,870
Total Act 511, Current Taxes			1,637,052
Act 511 Tax Limit -->		562,698,609 X	12
		Market Value	Mills
			6,752,383
			(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>									
	Bradford	56.4324	55.4057	-1.80%	Yes	4.6%				
	Wyoming	75.0114	73.9397	-1.41%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%				
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,331,529
1200 Special Programs - Elementary / Secondary	3,520,302
1300 Vocational Education	874,810
1400 Other Instructional Programs - Elementary / Secondary	107,250
1500 Nonpublic School Programs	6,200
Total Instruction	\$15,840,091
2000 Support Services	
2100 Support Services - Students	1,286,500
2200 Support Services - Instructional Staff	1,531,579
2300 Support Services - Administration	1,539,665
2400 Support Services - Pupil Health	328,541
2500 Support Services - Business	734,234
2600 Operation and Maintenance of Plant Services	2,668,800
2700 Student Transportation Services	1,713,704
2800 Support Services - Central	149,444
Total Support Services	\$9,952,467
3000 Operation of Non-Instructional Services	
3200 Student Activities	425,918
3300 Community Services	100
Total Operation of Non-Instructional Services	\$426,018
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,549,362
Total Other Expenditures and Financing Uses	\$2,549,362
Total Estimated Expenditures and Other Financing Uses	\$28,767,938

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,850,462
200 Personnel Services - Employee Benefits	4,039,137
300 Purchased Professional and Technical Services	50,822
400 Purchased Property Services	78,300
500 Other Purchased Services	1,038,300
600 Supplies	192,627
700 Property	81,881
Total Regular Programs - Elementary / Secondary	\$11,331,529
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,366,165
200 Personnel Services - Employee Benefits	1,250,755
300 Purchased Professional and Technical Services	543,182
400 Purchased Property Services	500
500 Other Purchased Services	331,600
600 Supplies	27,000
700 Property	1,100
Total Special Programs - Elementary / Secondary	\$3,520,302
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	251,709
200 Personnel Services - Employee Benefits	191,526
400 Purchased Property Services	2,000
500 Other Purchased Services	405,000
600 Supplies	21,000
700 Property	3,575
Total Vocational Education	\$874,810
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	50,100
500 Other Purchased Services	57,000
600 Supplies	150
Total Other Instructional Programs - Elementary / Secondary	\$107,250
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	6,200
Total Nonpublic School Programs	\$6,200
Total Instruction	\$15,840,091
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	681,223
200 Personnel Services - Employee Benefits	540,402
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	960
500 Other Purchased Services	24,375
600 Supplies	8,000

<u>Description</u>	<u>Amount</u>
700 Property	2,540
800 Other Objects	500
Total Support Services - Students	\$1,286,500
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	244,230
200 Personnel Services - Employee Benefits	322,205
300 Purchased Professional and Technical Services	335,095
400 Purchased Property Services	41,600
500 Other Purchased Services	10,200
600 Supplies	266,749
700 Property	311,500
Total Support Services - Instructional Staff	\$1,531,579
2300 Support Services - Administration	
100 Personnel Services - Salaries	753,028
200 Personnel Services - Employee Benefits	592,847
300 Purchased Professional and Technical Services	118,500
400 Purchased Property Services	2,250
500 Other Purchased Services	29,200
600 Supplies	15,750
700 Property	3,500
800 Other Objects	24,590
Total Support Services - Administration	\$1,539,665
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	161,396
200 Personnel Services - Employee Benefits	159,120
300 Purchased Professional and Technical Services	800
400 Purchased Property Services	775
600 Supplies	3,150
700 Property	3,300
Total Support Services - Pupil Health	\$328,541
2500 Support Services - Business	
100 Personnel Services - Salaries	264,334
200 Personnel Services - Employee Benefits	238,150
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	3,500
500 Other Purchased Services	165,750
600 Supplies	6,000
700 Property	2,500
800 Other Objects	10,000
Total Support Services - Business	\$734,234
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	622,000
400 Purchased Property Services	1,439,300
600 Supplies	446,500
700 Property	158,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$2,668,800
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,653,704
600 Supplies	1,500
700 Property	50,000
Total Student Transportation Services	\$1,713,704
2800 Support Services - Central	
100 Personnel Services - Salaries	82,500
200 Personnel Services - Employee Benefits	65,344
500 Other Purchased Services	1,600
Total Support Services - Central	\$149,444
Total Support Services	\$9,952,467
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	245,905
200 Personnel Services - Employee Benefits	11,713
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	53,300
600 Supplies	85,000
Total Student Activities	\$425,918
3300 Community Services	
600 Supplies	100
Total Community Services	\$100
Total Operation of Non-Instructional Services	\$426,018
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	349,362
900 Other Uses of Funds	2,200,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,549,362
Total Other Expenditures and Financing Uses	\$2,549,362
TOTAL EXPENDITURES	\$28,767,938

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	7,756,990	6,693,279
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	69,462	75,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	753,204	500,000
Other Capital Projects Fund	226,100	100
Debt Service Fund		
Food Service / Cafeteria Operations Fund	677,207	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	2,744	2,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	170,613	150,613
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,656,320	\$7,771,492

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	\$9,656,320	\$7,771,492
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	13,990,000	12,139,362
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	62,178	55,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,486,234	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$18,538,412	\$16,694,362

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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	\$18,538,412	\$16,694,362

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	\$18,538,412	\$16,694,362
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,400,392
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,292,888
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,693,280

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,693,280
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