

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022

\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Chief School Administrator - Original Signature Required

Brian Rinaldi

\_\_\_\_\_  
Contact Person

brian.rinaldi@ofsd.cc

\_\_\_\_\_  
Email Address\_\_\_\_\_  
Date\_\_\_\_\_  
Date\_\_\_\_\_  
Date

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\_\_\_\_\_  
Telephone\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Old Forge SD
COUNTY :	Lackawanna
AUN :	119356603

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved 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 ☐

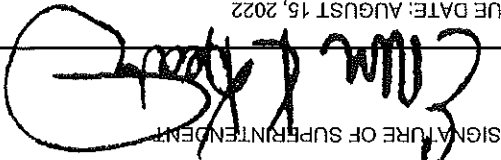
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$16290584
Ending Unassigned Fund Balance	\$774714
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.75%

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
	06/22/22

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)

<b>School District Name :</b> Old Forge SD	<b>County :</b> Lackawanna	<b>AUN Number :</b> 119356603
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/25/2022
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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>
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 1200, Object 100: \$973,027.00 Function 1200, Object 200: \$987,604.00	Part time positions include full healthcare benefits that exceed salary expense.
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: \$158,089.00 Function 2200, Object 200: \$186,158.00	Account includes clerical position where benefit costs exceed salary expense
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.	District had previous negative fund balance

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	375,056	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$375,056</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	8,468,178	
7000 Revenue from State Sources	7,834,863	
8000 Revenue from Federal Sources	387,201	
9000 Other Financing Sources		
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$16,690,242</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$17,065,298</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,546,473
6113 Public Utility Realty Taxes	7,150
6114 Payments in Lieu of Current Taxes - State / Local	19,550
6140 Current Act 511 Taxes - Flat Rate Assessments	9,500
6150 Current Act 511 Taxes - Proportional Assessments	1,116,880
6400 Delinquencies on Taxes Levied / Assessed by the LEA	534,000
6500 Earnings on Investments	12,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	198,250
6910 Rentals	1,500
6920 Contributions and Donations from Private Sources	12,500
6990 Refunds and Other Miscellaneous Revenue	10,125
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$8,468,178</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	3,590,859
7112 Basic Education Funding-Social Security	270,975
7271 Special Education funds for School-Aged Pupils	709,343
7311 Pupil Transportation Subsidy	118,993
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,636
7340 State Property Tax Reduction Allocation	282,728
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	1,634,854
7506 PAsmart Grants	15,500
7820 State Share of Retirement Contributions	1,167,975
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,834,863</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	17,121
8512 IDEA, Part B	5,671
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	323,669
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	32,014
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,726
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$387,201</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>16,690,242</b>

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,546,473	
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>	
Total Approx. Tax Revenue:	\$6,829,201	
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$51,851,381	\$51,851,381
b. Real Estate Mills	139.3519	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$443,026,365	\$443,026,365
d. Assessed Value	\$51,891,545	\$51,891,545
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,225,588	\$7,225,588
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,225,588	\$7,225,588
(f Total * g)		
i. Base Mills Subject to Index	139.3519	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$7,556,587	\$7,556,587
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	145.6227	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$7,556,587	\$7,556,587
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,273,859
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,546,473
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,546,473	
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>	
Total Approx. Tax Revenue:	\$6,829,201	
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	145.6227	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,556,587	\$7,556,587
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$986.52	
Number of Homestead/Farmstead Properties	1968	1968
Median Assessed Value of Homestead Properties		\$13,000



Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,546,473
Amount of Tax Relief for Homestead Exclusions	<u>\$282,728</u>
Total Approx. Tax Revenue:	\$6,829,201
Approx. Tax Levy for Tax Rate Calculation:	\$7,556,587
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$282,728	Lowering RE Tax Rate	\$0	\$282,728
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$282,728

<u>CODE</u>									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>		
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>			<u>Percent Collected</u>			
Lackawanna	51,891,545	145.6227	7,556,587			90.00000%			
<b>Totals:</b>	<b>51,891,545</b>		<b>7,556,587</b>	-	282,728	=	7,273,859 X	90.00000% =	6,546,473
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$5.00	\$0.00	9,500	9,500		
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>9,500</b>	<b>9,500</b>		
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,045,880	1,045,880		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	71,000	71,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>1,116,880</b>	<b>1,116,880</b>		
<b>Total Act 511, Current Taxes</b>							<b>1,126,380</b>		
<b>Act 511 Tax Limit --&gt;</b>				<b>443,026,365</b>	<b>X</b>	<b>12</b>	<b>5,316,316</b>		
				<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>		

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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> Lackawanna	139.3519	145.6227	4.50%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,932,508
1200 Special Programs - Elementary / Secondary	3,400,282
1300 Vocational Education	741,731
1400 Other Instructional Programs - Elementary / Secondary	412,205
<b>Total Instruction</b>	<b>\$10,486,726</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	513,232
2200 Support Services - Instructional Staff	355,006
2300 Support Services - Administration	1,107,861
2400 Support Services - Pupil Health	101,661
2500 Support Services - Business	459,834
2600 Operation and Maintenance of Plant Services	1,226,862
2700 Student Transportation Services	486,350
<b>Total Support Services</b>	<b>\$4,250,806</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	368,502
<b>Total Operation of Non-Instructional Services</b>	<b>\$368,502</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,184,550
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,184,550</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,290,584</b>

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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		3,285,634
200 Personnel Services - Employee Benefits		2,287,940
300 Purchased Professional and Technical Services		32,525
400 Purchased Property Services		44,280
500 Other Purchased Services		32,250
600 Supplies		222,040
700 Property		24,375
800 Other Objects		3,464
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$5,932,508</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		973,027
200 Personnel Services - Employee Benefits		987,604
300 Purchased Professional and Technical Services		441,515
400 Purchased Property Services		8,950
500 Other Purchased Services		980,525
600 Supplies		8,661
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,400,282</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		203,854
200 Personnel Services - Employee Benefits		145,444
400 Purchased Property Services		1,000
500 Other Purchased Services		383,000
600 Supplies		8,433
<b>Total Vocational Education</b>		<b>\$741,731</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		216,446
200 Personnel Services - Employee Benefits		159,010
500 Other Purchased Services		35,000
600 Supplies		1,749
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$412,205</b>
<b>Total Instruction</b>		<b>\$10,486,726</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		277,544
200 Personnel Services - Employee Benefits		213,598
300 Purchased Professional and Technical Services		10,950
400 Purchased Property Services		300
500 Other Purchased Services		2,000
600 Supplies		8,840
<b>Total Support Services - Students</b>		<b>\$513,232</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>		
100 Personnel Services - Salaries		158,089

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	186,158
500	Other Purchased Services	1,300
600	Supplies	7,559
700	Property	1,400
800	Other Objects	500
<b>Total Support Services - Instructional Staff</b>		<b>\$355,006</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	607,858
200	Personnel Services - Employee Benefits	360,323
300	Purchased Professional and Technical Services	62,100
400	Purchased Property Services	24,260
500	Other Purchased Services	13,800
600	Supplies	26,400
800	Other Objects	13,120
<b>Total Support Services - Administration</b>		<b>\$1,107,861</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	51,664
200	Personnel Services - Employee Benefits	46,597
300	Purchased Professional and Technical Services	1,500
400	Purchased Property Services	100
600	Supplies	1,800
<b>Total Support Services - Pupil Health</b>		<b>\$101,661</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	188,214
200	Personnel Services - Employee Benefits	143,795
300	Purchased Professional and Technical Services	11,500
400	Purchased Property Services	7,450
500	Other Purchased Services	1,750
600	Supplies	3,500
800	Other Objects	103,625
<b>Total Support Services - Business</b>		<b>\$459,834</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	421,874
200	Personnel Services - Employee Benefits	299,688
400	Purchased Property Services	220,550
500	Other Purchased Services	174,150
600	Supplies	80,800
700	Property	29,725
800	Other Objects	75
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$1,226,862</b>
<b>2700 <u>Student Transportation Services</u></b>		
500	Other Purchased Services	486,350
<b>Total Student Transportation Services</b>		<b>\$486,350</b>
<b>Total Support Services</b>		<b>\$4,250,806</b>

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<u>Description</u>	<u>Amount</u>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	196,450
200 Personnel Services - Employee Benefits	85,161
400 Purchased Property Services	48,260
500 Other Purchased Services	23,016
600 Supplies	15,100
800 Other Objects	515
<b>Total Student Activities</b>	<b>\$368,502</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$368,502</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	6,000
900 Other Uses of Funds	1,178,550
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,184,550</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,184,550</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,290,584</b>

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Cash and Short-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		
Permanent Fund		
Total Cash and Short-Term Investments		

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	366,254	475,889
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	177,250	69,250
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		



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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$543,504	\$545,139
TOTAL CASH AND INVESTMENTS	\$543,504	\$545,139

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	613,277	1,083,550
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	174,721	172,974
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,012,708	2,633,919
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$2,800,706</b>	<b>\$3,890,443</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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<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 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		

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

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$2,800,706</b>	<b>\$3,890,443</b>	

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<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$2,800,706	\$3,890,443

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	774,714
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$774,714
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$774,714