

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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




President of the Board - Original Signature Required 6-13-22

Date



Secretary of the Board - Original Signature Required 6-13-22

Date



Chief School Administrator - Original Signature Required 6/15/2022

Date

Bonnie Thompson (570)638-2183 Extn :304
Contact Person Telephone Extension

bthompson@southernTioga.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Tioga SD	COUNTY : Tioga	AUN : 117597003
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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	\$37957572
Ending Unassigned Fund Balance	\$1519421
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.00%

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 6/15/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Tioga SD	County : Tioga	AUN Number : 117597003
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Section 637(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 5/9/2022
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$699,373.00</div> <div>Function 2600, Object 200: \$725,843.00</div>	Benefits costs for health insurance and psers are greater than salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Working Capital
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.	Working Capital
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserves set aside for PSERS, Technology and healthcare
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Reserves set aside for Special Ed, Curriculum and Career Pathways

<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	4,398,984
0840 Assigned Fund Balance	2,400,000
0850 Unassigned Fund Balance	2,550,629
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,349,613</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,256,294
7000 Revenue from State Sources	17,342,862
8000 Revenue from Federal Sources	2,894,896
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$36,494,052</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,843,665</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,288,850
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	14,394
6114 Payments in Lieu of Current Taxes - State / Local	156,602
6150 Current Act 511 Taxes - Proportional Assessments	3,108,103
6400 Delinquencies on Taxes Levied / Assessed by the LEA	898,472
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	20,318
6800 Revenues from Intermediary Sources / Pass-Through Funds	456,570
6910 Rentals	49,850
6920 Contributions and Donations from Private Sources	72,899
6990 Refunds and Other Miscellaneous Revenue	150,236
REVENUE FROM LOCAL SOURCES	\$16,256,294
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,288,523
7112 Basic Education Funding-Social Security	531,306
7160 Tuition for Orphans Subsidy	61,408
7220 Vocational Education	33,492
7271 Special Education funds for School-Aged Pupils	1,439,977
7292 Pre-K Counts	708,750
7311 Pupil Transportation Subsidy	1,089,710
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	534,473
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,913
7340 State Property Tax Reduction Allocation	826,517
7505 Ready to Learn Block Grant	340,919
7820 State Share of Retirement Contributions	2,436,089
REVENUE FROM STATE SOURCES	\$17,342,862
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	667,751
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	82,727
8517 NCLB, Title IV - 21St Century Schools	50,439
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	190,826
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,898,359

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,794
REVENUE FROM FEDERAL SOURCES	\$2,894,896
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,494,052

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$11,293,562		
Amount of Tax Relief for Homestead Exclusions	<u>\$826,517</u>		
Total Approx. Tax Revenue:	\$12,120,079		
Approx. Tax Levy for Tax Rate Calculation:	\$12,962,000		

	Lycoming	Tioga	Total
2021-22 Data			
a. Assessed Value	\$87,423,080	\$616,222,299	\$703,645,379
b. Real Estate Mills	17.6500	17.9400	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$124,175,399	\$867,924,347	\$992,099,746
d. Assessed Value	\$88,239,880	\$620,081,389	\$708,321,269
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$1,543,017	\$11,055,028	\$12,598,045
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	12.51642%	87.48358%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$1,576,824	\$11,021,221	\$12,598,045
(f Total * g)			
i. Base Mills Subject to Index	18.0367	17.9400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.10000%	93.20000%	93.06232%
k. Tax Levy Needed	\$1,622,378	\$11,339,622	\$12,962,000
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	18.3800	18.2800	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$1,621,849	\$11,335,088	\$12,956,937
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$12,130,420
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$11,288,850
(n * Est. Pct. Collection)			

Act 1 Index (current):	4.5%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$11,293,562		
Amount of Tax Relief for Homestead Exclusions	<u>\$826,517</u>		
Total Approx. Tax Revenue:	\$12,120,079		
Approx. Tax Levy for Tax Rate Calculation:	\$12,962,000		

	Lycoming	Tioga	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.8483	18.7473	
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)	\$1,663,172	\$11,624,852	\$13,288,024
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	\$13,061.00	\$13,132.00	
Number of Homestead/Farmstead Properties	443	3000	3443
Median Assessed Value of Homestead Properties			\$93,695

Act 1 Index (current): 4.5%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$11,293,562		
Amount of Tax Relief for Homestead Exclusions	<u>\$826,517</u>		
Total Approx. Tax Revenue:	\$12,120,079		
Approx. Tax Levy for Tax Rate Calculation:	\$12,962,000		
	Lycoming	Tioga	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$826,517	Lowering RE Tax Rate	\$0	\$826,517
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$826,517

CODE									
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>		
Lycoming	88,239,880	18.3800	1,621,849				92.10000%		
Tioga	620,081,389	18.2800	11,335,088				93.20000%		
Totals:	708,321,269		12,956,937	-	826,517	=	12,130,420	X	93.06232% = 11,288,850
				<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			\$0.00	\$0.00	0	0		
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		
Total Current Act 511 Taxes – Flat Rate Assessments						0	0		
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			1.200%	0.000%	240,859,583	2,890,315		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	43,557,600	217,788		
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		
Total Current Act 511 Taxes – Proportional Assessments						284,417,183	3,108,103		
Total Act 511, Current Taxes							3,108,103		
Act 511 Tax Limit -->				992,099,746	X	12	11,905,197		
				Market Value		Mills	(511 Limit)		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lycoming	18.0367	18.3800	1.91%	Yes	4.5%				
	Tioga	17.9400	18.2800	1.90%	Yes	4.5%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	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>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,906,715
1200 Special Programs - Elementary / Secondary	5,175,732
1400 Other Instructional Programs - Elementary / Secondary	85,156
1800 Pre-Kindergarten	711,338
Total Instruction	\$20,878,941
2000 Support Services	
2100 Support Services - Students	1,536,807
2200 Support Services - Instructional Staff	2,107,975
2300 Support Services - Administration	2,176,233
2400 Support Services - Pupil Health	499,477
2500 Support Services - Business	710,263
2600 Operation and Maintenance of Plant Services	2,797,675
2700 Student Transportation Services	1,840,593
2800 Support Services - Central	1,166,821
Total Support Services	\$12,835,844
3000 Operation of Non-Instructional Services	
3200 Student Activities	938,398
3300 Community Services	36,000
Total Operation of Non-Instructional Services	\$974,398
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,768,389
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$3,268,389
Total Estimated Expenditures and Other Financing Uses	\$37,957,572

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,245,694
200 Personnel Services - Employee Benefits	6,104,568
300 Purchased Professional and Technical Services	788,535
400 Purchased Property Services	3,890
500 Other Purchased Services	543,207
600 Supplies	213,731
700 Property	6,990
800 Other Objects	100
Total Regular Programs - Elementary / Secondary	\$14,906,715
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,313,220
200 Personnel Services - Employee Benefits	1,692,094
300 Purchased Professional and Technical Services	609,150
400 Purchased Property Services	900
500 Other Purchased Services	503,205
600 Supplies	51,963
700 Property	4,600
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$5,175,732
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,000
200 Personnel Services - Employee Benefits	11,156
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	3,000
Total Other Instructional Programs - Elementary / Secondary	\$85,156
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	12,500
200 Personnel Services - Employee Benefits	5,364
800 Other Objects	693,474
Total Pre-Kindergarten	\$711,338
Total Instruction	\$20,878,941
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	753,169
200 Personnel Services - Employee Benefits	543,233
300 Purchased Professional and Technical Services	210,720
400 Purchased Property Services	575
500 Other Purchased Services	9,491
600 Supplies	18,719
800 Other Objects	900
Total Support Services - Students	\$1,536,807
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	752,142
200 Personnel Services - Employee Benefits	481,846
300 Purchased Professional and Technical Services	362,282
400 Purchased Property Services	2,500
500 Other Purchased Services	86,235
600 Supplies	411,837
800 Other Objects	11,133
Total Support Services - Instructional Staff	\$2,107,975
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,051,279
200 Personnel Services - Employee Benefits	764,736
300 Purchased Professional and Technical Services	98,794
400 Purchased Property Services	40,700
500 Other Purchased Services	76,102
600 Supplies	76,786
700 Property	19,243
800 Other Objects	48,593
Total Support Services - Administration	\$2,176,233
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	179,836
200 Personnel Services - Employee Benefits	175,130
300 Purchased Professional and Technical Services	133,995
400 Purchased Property Services	1,000
600 Supplies	6,216
700 Property	3,300
Total Support Services - Pupil Health	\$499,477
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	318,486
200 Personnel Services - Employee Benefits	271,403
300 Purchased Professional and Technical Services	42,250
400 Purchased Property Services	650
500 Other Purchased Services	12,900
600 Supplies	56,049
800 Other Objects	8,525
Total Support Services - Business	\$710,263
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	699,373
200 Personnel Services - Employee Benefits	725,843
300 Purchased Professional and Technical Services	68,344
400 Purchased Property Services	235,956
500 Other Purchased Services	198,840
600 Supplies	854,719
700 Property	14,500
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$2,797,675

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,200
500 Other Purchased Services	1,813,993
600 Supplies	9,000
700 Property	5,000
Total Student Transportation Services	\$1,840,593
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	250,878
200 Personnel Services - Employee Benefits	246,870
300 Purchased Professional and Technical Services	82,780
400 Purchased Property Services	11,800
500 Other Purchased Services	29,552
600 Supplies	225,040
700 Property	319,901
Total Support Services - Central	\$1,166,821
Total Support Services	\$12,835,844
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	308,384
200 Personnel Services - Employee Benefits	132,328
300 Purchased Professional and Technical Services	100,161
400 Purchased Property Services	25,300
500 Other Purchased Services	186,938
600 Supplies	113,147
700 Property	36,875
800 Other Objects	35,265
Total Student Activities	\$938,398
3300 <u>Community Services</u>	
600 Supplies	36,000
Total Community Services	\$36,000
Total Operation of Non-Instructional Services	\$974,398
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	104,389
900 Other Uses of Funds	2,664,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,768,389
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$3,268,389
TOTAL EXPENDITURES	\$37,957,572

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	11,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,035,288	5,035,288
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	\$16,035,288	\$16,035,288

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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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		
TOTAL CASH AND INVESTMENTS	\$16,035,288	\$16,035,288

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

<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		

<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		

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

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	2,769,374	2,769,000
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		
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	\$2,769,374	\$2,769,000
TOTAL INDEBTEDNESS	\$2,769,374	\$2,769,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,966,672
0840 Assigned Fund Balance	2,400,000
0850 Unassigned Fund Balance	1,519,421
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,886,093
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,386,093