

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

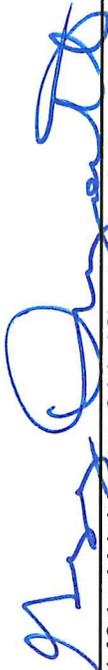
Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Date 06-27-22

Date 06-27-2022

Date 6.27.2022

JEFFREY R FIRMSTONE

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wayne Highlands SD	COUNTY : Wayne	AUN : 119648703
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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.

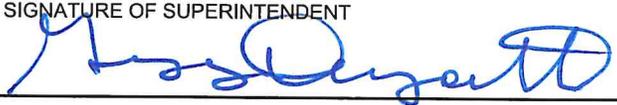
Total Budgeted Expenditures	\$62619714
Ending Unassigned Fund Balance	\$4466871
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.13%

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 6.28.22
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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 : Wayne Highlands SD	County : Wayne	AUN Number : 119648703
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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 05-26-22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned fund balance is used for unexpected expenditures, possible future capital projects and to pay for increasing cyber charter school tuition.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance has been primarily committed for state mandated PSERS contributions, also commitments have been made for future capital expenditures as well as future costs of our health insurance plan.

<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	9,066
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,924,457
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,466,870
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,391,327</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,466,933
7000 Revenue from State Sources	20,530,548
8000 Revenue from Federal Sources	2,104,960
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$61,102,441</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$72,493,768</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	33,495,335
6113 Public Utility Realty Taxes	33,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	56,024
6140 Current Act 511 Taxes - Flat Rate Assessments	56,024
6150 Current Act 511 Taxes - Proportional Assessments	915,452
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,072,503
6500 Earnings on Investments	545,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	575,195
6940 Tuition from Patrons	634,900
6990 Refunds and Other Miscellaneous Revenue	60,000

REVENUE FROM LOCAL SOURCES \$38,466,933

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,238,702
7112 Basic Education Funding-Social Security	965,574
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	55,000
7240 Driver Education - Student	4,500
7271 Special Education funds for School-Aged Pupils	1,813,672
7311 Pupil Transportation Subsidy	1,800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	38,417
7330 Health Services (Medical, Dental, Nurse, Act 25)	47,000
7340 State Property Tax Reduction Allocation	1,454,594
7360 Safe Schools	20,000
7501 PA Accountability Grants	340,935
7820 State Share of Retirement Contributions	4,717,154

REVENUE FROM STATE SOURCES \$20,530,548

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	843,328
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	109,839
8517 NCLB, Title IV - 21st Century Schools	59,325
8521 Vocational Education - Operating Expenditures	47,500
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	629,968
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	90,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	310,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES **\$2,104,960**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **61,102,441**

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,495,335	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,454,594</u>	
Total Approx. Tax Revenue:	\$34,949,929	
Approx. Tax Levy for Tax Rate Calculation:	\$37,681,864	
	Wayne	Total

2021-22 Data		
a. Assessed Value	\$2,016,487,558	\$2,016,487,558
b. Real Estate Mills	18.1040	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,394,020,863	\$2,394,020,863
d. Assessed Value	\$2,012,973,852	\$2,012,973,852
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$36,506,491	\$36,506,491
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$36,506,491	\$36,506,491
(f Total * g)		
i. Base Mills Subject to Index	18.1040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.45890%	92.45890%
k. Tax Levy Needed	\$37,681,864	\$37,681,864
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.7195	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$37,681,864	\$37,681,864
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$36,227,270
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,495,335
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$33,495,335	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,454,594</u>	
Total Approx. Tax Revenue:	\$34,949,929	
Approx. Tax Levy for Tax Rate Calculation:	\$37,681,864	

Wayne

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.7195	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$37,681,864	\$37,681,864
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	\$15,588.00	
Number of Homestead/Farmstead Properties	5062	5062
Median Assessed Value of Homestead Properties		\$134,500

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,495,335
Amount of Tax Relief for Homestead Exclusions	<u>\$1,454,594</u>
Total Approx. Tax Revenue:	\$34,949,929
Approx. Tax Levy for Tax Rate Calculation:	\$37,681,864
	Wayne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,454,594	Lowering RE Tax Rate	\$0	\$1,454,594
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,454,594

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>
Wayne	2,012,973,852	18.7195	37,681,864			92.45890%	
Totals:	2,012,973,852		37,681,864	- 1,454,594	= 36,227,270	X 92.45890%	= 33,495,335

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		56,024
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	71,825
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			71,825
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	300.0000	0.000	539,549
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,039,549
Total Act 511, Current Taxes			915,452
Act 511 Tax Limit -->		2,394,020,863 X	12
		Market Value	Mills
			28,728,250
			(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> Wayne	18.1040	18.7195	3.40%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,527,969
1200 Special Programs - Elementary / Secondary	10,060,085
1300 Vocational Education	378,333
1400 Other Instructional Programs - Elementary / Secondary	987,514
Total Instruction	\$38,953,901
2000 Support Services	
2100 Support Services - Students	1,636,457
2200 Support Services - Instructional Staff	2,625,191
2300 Support Services - Administration	4,521,177
2400 Support Services - Pupil Health	857,171
2500 Support Services - Business	778,952
2600 Operation and Maintenance of Plant Services	4,409,245
2700 Student Transportation Services	3,312,000
2800 Support Services - Central	3,000
2900 Other Support Services	61,504
Total Support Services	\$18,204,697
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,317,861
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,322,861
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,888,255
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$4,138,255
Total Estimated Expenditures and Other Financing Uses	\$62,619,714

2022-2023 Final General Fund Budget

LEA : 119648703 Wayne Highlands SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,160,314
200 Personnel Services - Employee Benefits	9,856,137
300 Purchased Professional and Technical Services	686,050
400 Purchased Property Services	201,750
500 Other Purchased Services	2,217,465
600 Supplies	374,000
700 Property	32,253
Total Regular Programs - Elementary / Secondary	\$27,527,969
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,142,810
200 Personnel Services - Employee Benefits	3,492,232
300 Purchased Professional and Technical Services	361,947
500 Other Purchased Services	2,031,025
600 Supplies	23,920
700 Property	1,323
800 Other Objects	6,828
Total Special Programs - Elementary / Secondary	\$10,060,085
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	205,742
200 Personnel Services - Employee Benefits	145,639
300 Purchased Professional and Technical Services	1,062
500 Other Purchased Services	2,716
600 Supplies	15,250
700 Property	7,924
Total Vocational Education	\$378,333
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	585,312
200 Personnel Services - Employee Benefits	380,852
300 Purchased Professional and Technical Services	650
500 Other Purchased Services	7,050
600 Supplies	13,650
Total Other Instructional Programs - Elementary / Secondary	\$987,514
Total Instruction	\$38,953,901
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	972,400
200 Personnel Services - Employee Benefits	645,933
300 Purchased Professional and Technical Services	13,624
500 Other Purchased Services	2,500
600 Supplies	2,000
Total Support Services - Students	\$1,636,457
2200 <u>Support Services - Instructional Staff</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,363,991
200 Personnel Services - Employee Benefits	1,028,280
300 Purchased Professional and Technical Services	62,124
500 Other Purchased Services	6,850
600 Supplies	65,570
700 Property	97,876
800 Other Objects	500
Total Support Services - Instructional Staff	\$2,625,191
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,387,750
200 Personnel Services - Employee Benefits	1,628,517
300 Purchased Professional and Technical Services	271,000
400 Purchased Property Services	22,000
500 Other Purchased Services	141,497
600 Supplies	26,311
700 Property	9,010
800 Other Objects	35,092
Total Support Services - Administration	\$4,521,177
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	487,317
200 Personnel Services - Employee Benefits	357,004
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	1,000
600 Supplies	6,100
700 Property	2,000
Total Support Services - Pupil Health	\$857,171
2500 Support Services - Business	
100 Personnel Services - Salaries	443,171
200 Personnel Services - Employee Benefits	335,781
Total Support Services - Business	\$778,952
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,466,021
200 Personnel Services - Employee Benefits	1,447,056
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	667,418
500 Other Purchased Services	135,250
600 Supplies	613,000
700 Property	72,500
800 Other Objects	5,000
Total Operation and Maintenance of Plant Services	\$4,409,245
2700 Student Transportation Services	
500 Other Purchased Services	3,312,000
Total Student Transportation Services	\$3,312,000
2800 Support Services - Central	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,000
Total Support Services - Central	\$3,000
2900 Other Support Services	
500 Other Purchased Services	61,504
Total Other Support Services	\$61,504
Total Support Services	\$18,204,697
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	623,933
200 Personnel Services - Employee Benefits	270,754
300 Purchased Professional and Technical Services	52,750
400 Purchased Property Services	18,000
500 Other Purchased Services	185,609
600 Supplies	110,130
700 Property	20,684
800 Other Objects	36,001
Total Student Activities	\$1,317,861
3300 Community Services	
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,322,861
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,888,255
Total Debt Service / Other Expenditures and Financing Uses	\$3,888,255
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$4,138,255
TOTAL EXPENDITURES	\$62,619,714

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	13,891,736	12,374,462
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	11,825,000	5,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	84,151	85,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	2,865,000	2,365,000
Private Purpose Trust Fund	14,042	13,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	261,082	255,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$28,941,011	\$20,092,462

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	\$28,941,011	\$20,092,462
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	20,565,000	17,030,000
0520 Extended-Term Financing Agreements Payable	320,516	309,820
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,352,410	7,450,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$28,237,926	\$24,789,820
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

130,965

145,000

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

\$130,965

\$145,000

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$28,368,891	\$24,934,820

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,202,814	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	60,343	57,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	383,750	425,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,646,907	\$4,482,500
TOTAL INDEBTEDNESS	\$33,015,798	\$29,417,320

Account Description	Amounts
0810 Nonspendable Fund Balance	9,066
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,407,183
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,466,871
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,874,054

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,883,120
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