

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

THOMAS F TELESZ

Contact Person

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Email Address

7-13-2022

Date

7-13-22

Date

7-13-22

Date

(570)826-7111

Telephone

Extn :1162

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wilkes-Barre Area SD	COUNTY : Luzerne	AUN : 118408852
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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	\$145019000
Ending Unassigned Fund Balance	\$9100000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.27%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

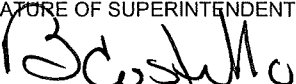
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7-13-2022
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DUE DATE: AUGUST 15, 2022

CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

(03/2006)

24 PS 6-687(a)(1)

School District Name : Wilkes-Barre Area SD	County : Luzerne	AUN Number : 118408852
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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 5-27-2022
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$40,000.00 Function 2700, Object 200: \$52,750.00	There is one employee in this category and the benefits are greater than their salary.
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.	Funds on hand to afford the district stability in uncertain economic times

<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	124,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,100,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	66,131,413	
7000 Revenue from State Sources	59,121,487	
8000 Revenue from Federal Sources	19,766,100	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$145,019,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$154,119,000</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,987,413
6113 Public Utility Realty Taxes	64,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6140 Current Act 511 Taxes - Flat Rate Assessments	300,000
6150 Current Act 511 Taxes - Proportional Assessments	7,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	5,300,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,080,000
6910 Rentals	75,000
6940 Tuition from Patrons	205,000
6990 Refunds and Other Miscellaneous Revenue	200,000
REVENUE FROM LOCAL SOURCES	\$66,131,413
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	35,375,723
7112 Basic Education Funding-Social Security	1,900,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	5,350,892
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	150,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	3,636,976
7505 Ready to Learn Block Grant	1,157,896
7820 State Share of Retirement Contributions	9,800,000
REVENUE FROM STATE SOURCES	\$59,121,487
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	4,778,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	485,700
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	117,000
8517 NCLB, Title IV - 21St Century Schools	306,500
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	4,900,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	8,943,400
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	175,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	60,000
REVENUE FROM FEDERAL SOURCES	\$19,766,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	145,019,000

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,987,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,976</u>	
Total Approx. Tax Revenue:	\$54,624,389	
Approx. Tax Levy for Tax Rate Calculation:	\$60,289,657	
	Luzerne	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$3,260,911,900	\$3,260,911,900
b. Real Estate Mills	18.4332	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,931,505,245	\$2,931,505,245
d. Assessed Value	\$3,270,710,300	\$3,270,710,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$60,109,041	\$60,109,041
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$60,109,041	\$60,109,041
(f Total * g)		
i. Base Mills Subject to Index	18.4332	
(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	90.00000%	90.00000%
k. Tax Levy Needed	\$60,289,657	\$60,289,657
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.4332	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$60,289,657	\$60,289,657
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,652,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,987,413
(n * Est. Pct. Collection)		
<hr/>		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,987,413	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,976</u>	
Total Approx. Tax Revenue:	\$54,624,389	
Approx. Tax Levy for Tax Rate Calculation:	\$60,289,657	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.3364	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,243,763	\$63,243,763
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	\$17,578.00	
Number of Homestead/Farmstead Properties	11224	11224
Median Assessed Value of Homestead Properties		\$74,800

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,987,413
Amount of Tax Relief for Homestead Exclusions	<u>\$3,636,976</u>
Total Approx. Tax Revenue:	\$54,624,389
Approx. Tax Levy for Tax Rate Calculation:	\$60,289,657
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,636,976	Lowering RE Tax Rate	\$3,636,976
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$3,636,976

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>Percent Collected</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>						
Luzerne	3,270,710,300	18.4332	60,289,657				90.00000%		
Totals:	3,270,710,300		60,289,657	-	3,636,976	=	56,652,681	X	90.00000% = 50,987,413
				<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			\$10.00	\$0.00		130,000		130,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00		170,000		170,000
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							300,000		300,000
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			1.000%	0.000%		4,750,000		4,750,000
6152	Current Act 511 Occupation Taxes			0.0000	0.0000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		650,000		650,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			1.5000	0.0000		1,100,000		1,100,000
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.0015	0.0000		1,100,000		1,100,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000		0		0
Total Current Act 511 Taxes – Proportional Assessments							7,600,000		7,600,000
Total Act 511, Current Taxes									7,900,000
Act 511 Tax Limit -->					2,931,505,245	X	12		35,178,063
					Market Value		Mills		(511 Limit)

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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	Current Real Estate Taxes									
	Luzerne	18.4332	18.4332	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679					4.9%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.9%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.9%				
6144	Current Act 511 Trailer Taxes					4.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					4.9%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes					4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.9%				
6154	Current Act 511 Amusement Taxes					4.9%				
6155	Current Act 511 Business Privilege Taxes	1.5000	1.5000	0.00%	Yes	4.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.9%				
6157	Current Act 511 Mercantile Taxes	0.0015	0.0015	0.00%	Yes	4.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	66,745,426
1200 Special Programs - Elementary / Secondary	25,769,064
1300 Vocational Education	3,254,400
1400 Other Instructional Programs - Elementary / Secondary	2,366,400
1800 Pre-Kindergarten	1,000,000
Total Instruction	\$99,135,290
2000 Support Services	
2100 Support Services - Students	3,130,600
2200 Support Services - Instructional Staff	2,671,300
2300 Support Services - Administration	4,968,050
2400 Support Services - Pupil Health	2,534,900
2500 Support Services - Business	1,271,600
2600 Operation and Maintenance of Plant Services	9,950,300
2700 Student Transportation Services	5,517,750
2800 Support Services - Central	850,300
2900 Other Support Services	120,000
Total Support Services	\$31,014,800
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,526,310
3300 Community Services	457,600
Total Operation of Non-Instructional Services	\$1,983,910
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	200,000
5200 Interfund Transfers - Out	8,685,000
Total Other Expenditures and Financing Uses	\$8,885,000
Total Estimated Expenditures and Other Financing Uses	\$145,019,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,138,136
200 Personnel Services - Employee Benefits	21,302,400
300 Purchased Professional and Technical Services	972,000
400 Purchased Property Services	825,000
500 Other Purchased Services	8,370,890
600 Supplies	7,137,000
Total Regular Programs - Elementary / Secondary	\$66,745,426
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,634,864
200 Personnel Services - Employee Benefits	5,932,200
300 Purchased Professional and Technical Services	2,542,000
400 Purchased Property Services	9,526,000
500 Other Purchased Services	134,000
Total Special Programs - Elementary / Secondary	\$25,769,064
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	162,000
200 Personnel Services - Employee Benefits	142,400
500 Other Purchased Services	2,950,000
Total Vocational Education	\$3,254,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	440,000
200 Personnel Services - Employee Benefits	203,900
300 Purchased Professional and Technical Services	750,000
500 Other Purchased Services	915,000
600 Supplies	57,500
Total Other Instructional Programs - Elementary / Secondary	\$2,366,400
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	1,000,000
Total Pre-Kindergarten	\$1,000,000
Total Instruction	\$99,135,290
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,592,000
200 Personnel Services - Employee Benefits	1,267,600
300 Purchased Professional and Technical Services	250,000
500 Other Purchased Services	4,000
600 Supplies	17,000
Total Support Services - Students	\$3,130,600
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,516,000
200 Personnel Services - Employee Benefits	965,600

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Description	Amount
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	4,700
600 Supplies	160,000
Total Support Services - Instructional Staff	\$2,671,300
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,533,700
200 Personnel Services - Employee Benefits	1,725,350
300 Purchased Professional and Technical Services	622,000
500 Other Purchased Services	41,000
600 Supplies	22,000
800 Other Objects	24,000
Total Support Services - Administration	\$4,968,050
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	977,000
200 Personnel Services - Employee Benefits	761,900
300 Purchased Professional and Technical Services	759,000
400 Purchased Property Services	1,000
600 Supplies	36,000
Total Support Services - Pupil Health	\$2,534,900
2500 Support Services - Business	
100 Personnel Services - Salaries	656,000
200 Personnel Services - Employee Benefits	464,900
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	29,500
600 Supplies	8,500
800 Other Objects	42,700
Total Support Services - Business	\$1,271,600
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,675,000
200 Personnel Services - Employee Benefits	2,562,300
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	1,839,500
500 Other Purchased Services	494,100
600 Supplies	1,175,000
700 Property	100,000
800 Other Objects	400
Total Operation and Maintenance of Plant Services	\$9,950,300
2700 Student Transportation Services	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	52,750
500 Other Purchased Services	5,275,000
600 Supplies	150,000
Total Student Transportation Services	\$5,517,750
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	466,000
200 Personnel Services - Employee Benefits	342,400
300 Purchased Professional and Technical Services	30,500
500 Other Purchased Services	2,500
600 Supplies	8,500
800 Other Objects	400
Total Support Services - Central	\$850,300
2900 <u>Other Support Services</u>	
500 Other Purchased Services	120,000
Total Other Support Services	\$120,000
Total Support Services	\$31,014,800
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	600,000
200 Personnel Services - Employee Benefits	300,810
300 Purchased Professional and Technical Services	165,000
400 Purchased Property Services	35,000
500 Other Purchased Services	237,500
600 Supplies	158,000
800 Other Objects	30,000
Total Student Activities	\$1,526,310
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	355,000
200 Personnel Services - Employee Benefits	32,600
600 Supplies	60,000
800 Other Objects	10,000
Total Community Services	\$457,600
Total Operation of Non-Instructional Services	\$1,983,910
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	200,000
Total Debt Service / Other Expenditures and Financing Uses	\$200,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,685,000
Total Interfund Transfers - Out	\$8,685,000
Total Other Expenditures and Financing Uses	\$8,885,000
TOTAL EXPENDITURES	\$145,019,000

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	26,000,000	27,500,000
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	13,500,000	15,000,000
Other Capital Projects Fund	17,500,000	3,000,000
Debt Service Fund	10,000	10,000
Food Service / Cafeteria Operations Fund	2,500,000	2,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	400,000	450,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	325,000	300,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$60,235,000	\$48,760,000

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		

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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	\$60,235,000	\$48,760,000

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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	158,295,000	156,495,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,950,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	53,000,000	55,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$213,195,000	\$213,445,000
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$213,195,000	\$213,445,000	

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	20,000,000	21,000,000
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	2,000,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	125,000
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	\$22,100,000	\$21,375,000
TOTAL INDEBTEDNESS	\$235,295,000	\$234,820,000

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	130,000	26,500
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$130,000	\$26,500
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$130,000	\$26,500

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	85,500	18,000
200 Personnel Services - Employee Benefits	43,000	8,000
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies	1,500	500
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$130,000	\$26,500
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$130,000	\$26,500
TOTAL EXPENDITURES	\$130,000	\$26,500

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$18,200	\$3,900
TOTAL REVENUES	\$18,200	\$3,900

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7112 Basic Education Funding-Social Security	3,200	700
7820 State Share of Retirement Contributions	15,000	3,200
Total Revenue from State Sources	\$18,200	\$3,900
TOTAL REVENUES	\$18,200	\$3,900

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Account Description	Amounts
0810 Nonspendable Fund Balance	124,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,100,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,100,000
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,224,000