

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2022-2023

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/13/2022

  
\_\_\_\_\_  
President of the Board - Original Signature RequiredDate 7-12-22  
\_\_\_\_\_  
Secretary of the Board - Original Signature RequiredDate 7/12/22  
\_\_\_\_\_  
Chief School Administrator - Original Signature RequiredDate 7/12/22

Stephanie Heller

\_\_\_\_\_  
Contact Person(570)746-1600 Extn :3009  
\_\_\_\_\_  
Telephone Extension

sheller@wyalusingrams.com

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyalusing Area SD	COUNTY : Bradford	AUN : 117089003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

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

Yes ☐  
No ☒


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

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

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

Yes ☒  
No ☐

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

 SIGNATURE OF SUPERINTENDENT	DATE <div style="font-size: 1.2em; font-family: cursive;">7/12/22</div>
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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 : Wyalusing Area SD	County : Bradford	AUN Number : 117089003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7-2-22
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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>
5260	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2200, Object 100: \$244,230.00</div> <div>Function 2200, Object 200: \$322,205.00</div>	Tuition reimbursement is included in this category causing a spike in benefits, as well as we have employees that are lower on the salary scale with family benefits.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Our district needs to have funds available for contractual obligations and other necessities in the event our subsidy payments are delayed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Our board has committed funds for the specific areas of Special Education, PSERS, Healthcare, Technology Infrastructure and Capital Improvements.

ITEM	AMOUNTS	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,606,013	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,150,977	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$7,756,990</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	12,005,183	
7000 Revenue from State Sources	12,859,500	
8000 Revenue from Federal Sources	2,819,545	
9000 Other Financing Sources	20,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$27,704,228</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$35,461,218</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	9,157,195
6113 Public Utility Realty Taxes	9,500
6114 Payments in Lieu of Current Taxes - State / Local	52,634
6120 Current Per Capita Taxes, Section 679	25,010
6140 Current Act 511 Taxes - Flat Rate Assessments	25,010
6150 Current Act 511 Taxes - Proportional Assessments	1,612,042
6400 Delinquencies on Taxes Levied / Assessed by the LEA	803,482
6500 Earnings on Investments	1,000
6700 Revenues from LEA Activities	17,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	293,635
6910 Rentals	8,175
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,005,183</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,249,745
7112 Basic Education Funding-Social Security	359,610
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	977,217
7311 Pupil Transportation Subsidy	1,140,265
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	645,577
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	373,565
7505 Ready to Learn Block Grant	231,038
7820 State Share of Retirement Contributions	1,811,698
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,859,500</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	298,856
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,665
8517 NCLB, Title IV - 21st Century Schools	23,985
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	787,547
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,492
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,819,545</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	20,000
<b>OTHER FINANCING SOURCES</b>	<b>\$20,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>27,704,228</b>

Act 1 Index (current): 4.6%

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

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



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Amount of Tax Relief for Homestead Exclusions	<u>\$373,565</u>		
Total Approx. Tax Revenue:	\$9,530,775		
Approx. Tax Levy for Tax Rate Calculation:	\$9,802,191		

	Bradford	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	59.0282	78.4619	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,307,451	\$1,131,105	\$10,438,556
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$3,224.00	\$2,416.00	
Number of Homestead/Farmstead Properties	1818	265	2083
Median Assessed Value of Homestead Properties			\$23,405

Act 1 Index (current): 4.6%

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

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

CODE									
6111 <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>		
Bradford	157,678,049	55.4057	8,736,263				97.49000%		
Wyoming	14,415,975	73.9397	1,065,913				94.10000%		
<b>Totals:</b>	<b>172,094,024</b>		<b>9,802,176</b>	-	373,565	=	9,428,611	X	97.12136% = 9,157,195
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					25,010
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	25,010	25,010		
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		
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>25,010</b>	<b>25,010</b>		
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.960%	0.000%	15,608,870	1,530,042		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	82,000	82,000		
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0		
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0		
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0	0		
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0		
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0		
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>15,690,870</b>	<b>1,612,042</b>		
<b>Total Act 511, Current Taxes</b>							<b>1,637,052</b>		
<b>Act 511 Tax Limit --&gt;</b>					<b>562,698,609</b>	<b>X</b>	<b>12</b>	<b>6,752,383</b>	
					<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>	

LEA : 117089003    Wyalusing Area SD

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	56.4324	55.4057	-1.80%	Yes	4.6%				
	Wyoming	75.0114	73.9397	-1.41%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.960%	0.960%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

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

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

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

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



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

<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	\$9,656,320	\$7,771,492

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	13,990,000	12,139,362
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	62,178	55,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,486,234	4,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$18,538,412</b>	<b>\$16,694,362</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
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>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$18,538,412</b>	<b>\$16,694,362</b>	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$18,538,412	\$16,694,362



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,400,392
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,292,888
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,693,280
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,693,280