

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/21/2022

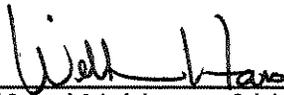
Date



Secretary of the Board - Original Signature Required

6/21/2022

Date



Chief School Administrator - Original Signature Required

6/21/2022

Date

Mark Schiavone

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Extension

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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 : Bangor Area SD	COUNTY : Northampton	AUN : 120480803
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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	\$60548007
Ending Unassigned Fund Balance	\$3895615
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.43%

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 <p style="text-align: center; margin-top: 10px;">7-28-22</p>
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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 : Bangor Area SD	County : Northampton	AUN Number : 120480803
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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 5/17/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds are being reserved to fund unforeseen increases in expenditures caused by anticipated inflationary factors.
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 are being reserved to fund any unexpected or unbudgeted district operational expenses and/or capital expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds are allocated for potential payment to fund PSERS obligations and district-wide capital projects and improvements.

<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	5,693
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,211,939
0850 Unassigned Fund Balance	4,200,450
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,412,389</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,484,138
7000 Revenue from State Sources	22,001,059
8000 Revenue from Federal Sources	2,238,262
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$59,723,459</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$69,135,848</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	28,497,804
6112 Interim Real Estate Taxes	63,858
6113 Public Utility Realty Taxes	33,500
6114 Payments in Lieu of Current Taxes - State / Local	50
6140 Current Act 511 Taxes - Flat Rate Assessments	20,220
6150 Current Act 511 Taxes - Proportional Assessments	4,629,149
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,599,051
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	48,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	421,522
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	6,000
6990 Refunds and Other Miscellaneous Revenue	97,184

REVENUE FROM LOCAL SOURCES \$35,484,138

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,340,483
7112 Basic Education Funding-Social Security	963,355
7160 Tuition for Orphans Subsidy	40,000
7271 Special Education funds for School-Aged Pupils	2,201,598
7311 Pupil Transportation Subsidy	1,339,461
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	27,024
7330 Health Services (Medical, Dental, Nurse, Act 25)	56,000
7340 State Property Tax Reduction Allocation	2,167,892
7505 Ready to Learn Block Grant	511,151
7820 State Share of Retirement Contributions	4,354,095

REVENUE FROM STATE SOURCES \$22,001,059

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	467,015
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,482
8517 NCLB, Title IV - 21st Century Schools	37,060
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,434,705
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	217,500

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500
REVENUE FROM FEDERAL SOURCES	\$2,238,262
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	59,723,459

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$28,497,804	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,167,892</u>	
Total Approx. Tax Revenue:	\$30,665,696	
Approx. Tax Levy for Tax Rate Calculation:	\$32,635,686	

	Northampton	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$577,765,600	\$577,765,600
b. Real Estate Mills	56.3600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,585,960,763	\$1,585,960,763
d. Assessed Value	\$579,057,600	\$579,057,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$32,562,869	\$32,562,869
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$32,562,869	\$32,562,869
(f Total * g)		
i. Base Mills Subject to Index	56.3600	
(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	93.53419%	93.53419%
k. Tax Levy Needed	\$32,635,686	\$32,635,686
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	56.3600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$32,635,686	\$32,635,686
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,467,794
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$28,497,804
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$28,497,804
Amount of Tax Relief for Homestead Exclusions	<u>\$2,167,892</u>
Total Approx. Tax Revenue:	\$30,665,696
Approx. Tax Levy for Tax Rate Calculation:	\$32,635,686

Northampton

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	58.8398	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,071,633	\$34,071,633
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	\$6,937.00	
Number of Homestead/Farmstead Properties	5603	5603
Median Assessed Value of Homestead Properties		\$56,100

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$28,497,804
Amount of Tax Relief for Homestead Exclusions	<u>\$2,167,892</u>
Total Approx. Tax Revenue:	\$30,665,696
Approx. Tax Levy for Tax Rate Calculation:	\$32,635,686

Northampton		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,167,892	Lowering RE Tax Rate	\$0	\$2,167,892
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,167,892

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>
Northampton	579,057,600	56.3600	32,635,686			93.53419%	
Totals:	579,057,600		32,635,686	- 2,167,892	= 30,467,794	X 93.53419%	= 28,497,804

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,220
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 20,220 20,220

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.700%	0.000%	4,024,067	4,024,067
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	605,082	605,082
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,629,149 4,629,149

Total Act 511, Current Taxes 4,649,369

Act 511 Tax Limit -->	1,585,960,763 X	12	19,031,529
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Northampton	56.3600	56.3600	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.700%	0.700%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,216,439
1200 Special Programs - Elementary / Secondary	10,653,886
1300 Vocational Education	1,368,221
1400 Other Instructional Programs - Elementary / Secondary	506,037
1600 Adult Education Programs	454,398
1800 Pre-Kindergarten	7,640
Total Instruction	\$35,206,621
2000 Support Services	
2100 Support Services - Students	1,883,134
2200 Support Services - Instructional Staff	1,211,099
2300 Support Services - Administration	4,487,370
2400 Support Services - Pupil Health	535,568
2500 Support Services - Business	652,141
2600 Operation and Maintenance of Plant Services	5,063,849
2700 Student Transportation Services	3,426,228
2800 Support Services - Central	1,512,369
2900 Other Support Services	21,140
Total Support Services	\$18,792,898
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,145,901
3300 Community Services	65,500
Total Operation of Non-Instructional Services	\$1,211,401
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,042,842
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	194,245
Total Other Expenditures and Financing Uses	\$5,337,087
Total Estimated Expenditures and Other Financing Uses	\$60,548,007

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,986,998
200 Personnel Services - Employee Benefits	7,664,049
300 Purchased Professional and Technical Services	298,589
400 Purchased Property Services	59,470
500 Other Purchased Services	1,672,307
600 Supplies	508,126
700 Property	26,500
800 Other Objects	400
Total Regular Programs - Elementary / Secondary	\$22,216,439
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,578,474
200 Personnel Services - Employee Benefits	2,692,844
300 Purchased Professional and Technical Services	1,672,235
500 Other Purchased Services	1,697,933
600 Supplies	11,500
800 Other Objects	900
Total Special Programs - Elementary / Secondary	\$10,653,886
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,368,221
Total Vocational Education	\$1,368,221
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	70,150
200 Personnel Services - Employee Benefits	892
300 Purchased Professional and Technical Services	382,104
500 Other Purchased Services	52,891
Total Other Instructional Programs - Elementary / Secondary	\$506,037
1600 <u>Adult Education Programs</u>	
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	451,398
Total Adult Education Programs	\$454,398
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	7,640
Total Pre-Kindergarten	\$7,640
Total Instruction	\$35,206,621
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,134,796
200 Personnel Services - Employee Benefits	737,584
300 Purchased Professional and Technical Services	455
600 Supplies	8,799
800 Other Objects	1,500

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,883,134
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	686,789
200 Personnel Services - Employee Benefits	472,352
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	28,851
600 Supplies	17,107
Total Support Services - Instructional Staff	\$1,211,099
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,307,941
200 Personnel Services - Employee Benefits	1,638,976
300 Purchased Professional and Technical Services	404,603
400 Purchased Property Services	532
500 Other Purchased Services	93,028
600 Supplies	12,800
800 Other Objects	29,490
Total Support Services - Administration	\$4,487,370
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	333,300
200 Personnel Services - Employee Benefits	202,058
800 Other Objects	210
Total Support Services - Pupil Health	\$535,568
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	399,227
200 Personnel Services - Employee Benefits	232,141
400 Purchased Property Services	6,126
500 Other Purchased Services	10,347
600 Supplies	2,300
800 Other Objects	2,000
Total Support Services - Business	\$652,141
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,182,285
200 Personnel Services - Employee Benefits	1,261,737
300 Purchased Professional and Technical Services	164,492
400 Purchased Property Services	232,288
500 Other Purchased Services	145,360
600 Supplies	1,050,697
700 Property	21,000
800 Other Objects	5,990
Total Operation and Maintenance of Plant Services	\$5,063,849
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,093,278
600 Supplies	332,950
Total Student Transportation Services	\$3,426,228

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	374,872
200 Personnel Services - Employee Benefits	301,397
300 Purchased Professional and Technical Services	114,736
400 Purchased Property Services	618,222
500 Other Purchased Services	32,584
600 Supplies	23,165
700 Property	47,393
Total Support Services - Central	\$1,512,369
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,140
Total Other Support Services	\$21,140
Total Support Services	\$18,792,898
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	637,085
200 Personnel Services - Employee Benefits	143,044
300 Purchased Professional and Technical Services	45,920
400 Purchased Property Services	25,976
500 Other Purchased Services	175,679
600 Supplies	52,817
700 Property	22,000
800 Other Objects	43,380
Total Student Activities	\$1,145,901
3300 <u>Community Services</u>	
800 Other Objects	65,500
Total Community Services	\$65,500
Total Operation of Non-Instructional Services	\$1,211,401
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,417,842
900 Other Uses of Funds	3,625,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,042,842
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	194,245
Total Budgetary Reserve	\$194,245
Total Other Expenditures and Financing Uses	\$5,337,087
TOTAL EXPENDITURES	\$60,548,007

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,412,389	8,587,840
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	1,238,893	1,238,893
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	3,373,340	3,300,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	225,000	245,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$14,349,622	\$13,471,733

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	\$14,349,622	\$13,471,733
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	25,250,000	21,625,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	446,453	442,879
0540 Accumulated Compensated Absences	350,000	350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,101,702	1,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,148,155	\$23,517,879

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		

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 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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

<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	\$27,148,155	\$23,517,879

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$27,148,155	\$23,517,879
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Account Description	Amounts
0810 Nonspendable Fund Balance	5,693
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,692,226
0850 Unassigned Fund Balance	3,895,615
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,587,841
5900 Budgetary Reserve	194,245
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,787,779