

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2022

President of the Board - Original Signature Required

*Gay Y. Borne*

Date 06/23/2022

Secretary of the Board - Original Signature Required

*Laura M. Billa*

Date 06/23/2022

Chief School Administrator - Original Signature Required

*[Signature]*

Date 06/23/2022

Natasha Milazzo

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Contact Person

Telephone Extension

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Email Address

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

(10/2010)

24 PS 6-688

SCHOOL DISTRICT : Crestwood SD	COUNTY : Luzerne	AUN : 118401403
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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	\$46384324	Ending Unassigned Fund Balance	\$867666	Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.87%
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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 06/23/2022
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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)

<b>School District Name :</b> Crestwood SD	<b>County :</b> Luzerne	<b>AUN Number :</b> 118401403
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:            IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is necessary to maintain the financial stability of the School District.

<u>ITEM</u>	<u>AMOUNTS</u>
<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	
0840 Assigned Fund Balance	200,000
0850 Unassigned Fund Balance	1,122,075
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,322,075</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	27,154,887
7000 Revenue from State Sources	16,416,431
8000 Revenue from Federal Sources	2,358,597
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$45,929,915</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$47,251,990</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	21,294,314
6113 Public Utility Realty Taxes	36,000
6114 Payments in Lieu of Current Taxes - State / Local	24,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	3,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,301,173
6500 Earnings on Investments	18,000
6940 Tuition from Patrons	12,400
6960 Services Provided Other Local Governmental Units / LEAs	280,000
6990 Refunds and Other Miscellaneous Revenue	305,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$27,154,887</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,770,240
7271 Special Education funds for School-Aged Pupils	1,614,142
7311 Pupil Transportation Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	534,281
7505 Ready to Learn Block Grant	348,001
7810 State Share of Social Security and Medicare Taxes	891,132
7820 State Share of Retirement Contributions	3,703,635
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,416,431</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	213,894
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	504,979
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,295
8517 NCLB, Title IV - 21st Century Schools	29,303
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,271,126
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,358,597</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>45,929,915</b>

Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,294,314</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$534,281</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$21,828,595</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,949,348</b>	

	<b>Luzerne</b>	<b>Total</b>
<hr/>		
<b>2021-22 Data</b>		
a. Assessed Value	\$1,900,228,300	\$1,900,228,300
b. Real Estate Mills	11.7494	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,582,857,756	\$1,582,857,756
d. Assessed Value	\$1,907,454,500	\$1,907,454,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$22,326,542	\$22,326,542
(a * b)		
<b>2022-23 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,326,542	\$22,326,542
(f Total * g)		
i. Base Mills Subject to Index	11.7494	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$22,949,348	\$22,949,348
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>12.0314</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$22,949,348	\$22,949,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,415,067
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,294,314
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$21,294,314	
Amount of Tax Relief for Homestead Exclusions	<u>\$534,281</u>	
Total Approx. Tax Revenue:	\$21,828,595	
Approx. Tax Levy for Tax Rate Calculation:	\$22,949,348	

Luzerne

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.2428	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,352,584	\$23,352,584
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

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,167.00	
Number of Homestead/Farmstead Properties	6196	6196
Median Assessed Value of Homestead Properties		\$176,900

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Act 1 Index (current): 4.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,294,314</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$534,281</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$21,828,595</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$22,949,348</b>
	<b>Luzerne</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$534,281	Lowering RE Tax Rate	\$0	\$534,281
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$534,281</b>

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>
Luzerne	1,907,454,500	12.0314	22,949,348			95.00000%	
<b>Totals:</b>	<b>1,907,454,500</b>		<b>22,949,348</b>	534,281 =	22,415,067 X	95.00000% =	21,294,314

	<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	34,000
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 34,000 34,000**

	<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	0.500%	0.000%	3,300,000	3,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
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

**Total Current Act 511 Taxes-- Proportional Assessments 3,850,000 3,850,000**

**Total Act 511, Current Taxes 3,884,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,582,857,756 X</b>	<b>12</b>	<b>18,994,293</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Luzerne	11.7494	12.0314	2.41%	Yes	4.2%				
	<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	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	22,103,559
1200 Special Programs - Elementary / Secondary	6,371,977
1300 Vocational Education	1,828,952
1400 Other Instructional Programs - Elementary / Secondary	50,224
1600 Adult Education Programs	7,462
<b>Total Instruction</b>	<b>\$30,362,174</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,392,702
2200 Support Services - Instructional Staff	387,941
2300 Support Services - Administration	2,136,930
2400 Support Services - Pupil Health	714,612
2500 Support Services - Business	485,173
2600 Operation and Maintenance of Plant Services	3,399,569
2700 Student Transportation Services	3,789,959
2800 Support Services - Central	407,250
<b>Total Support Services</b>	<b>\$12,714,136</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,268,596
3300 Community Services	55,000
3400 Scholarships and Awards	2,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,325,596</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,832,418
5200 Interfund Transfers - Out	150,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,982,418</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$46,384,324</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,599,777
200 Personnel Services - Employee Benefits	7,759,722
300 Purchased Professional and Technical Services	67,500
400 Purchased Property Services	86,580
500 Other Purchased Services	966,538
600 Supplies	396,049
700 Property	225,283
800 Other Objects	2,110
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$22,103,559</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,750,772
200 Personnel Services - Employee Benefits	1,777,358
300 Purchased Professional and Technical Services	1,242,347
500 Other Purchased Services	513,500
600 Supplies	88,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$6,371,977</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	456,928
200 Personnel Services - Employee Benefits	333,264
400 Purchased Property Services	300
500 Other Purchased Services	1,006,686
600 Supplies	31,227
800 Other Objects	547
<b>Total Vocational Education</b>	<b>\$1,828,952</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	15,224
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$50,224</b>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	5,200
200 Personnel Services - Employee Benefits	2,262
<b>Total Adult Education Programs</b>	<b>\$7,462</b>
<b>Total Instruction</b>	<b>\$30,362,174</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	831,989
200 Personnel Services - Employee Benefits	558,563
500 Other Purchased Services	350
600 Supplies	295
700 Property	130
800 Other Objects	1,375

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,392,702</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	194,362
200 Personnel Services - Employee Benefits	183,942
300 Purchased Professional and Technical Services	120
600 Supplies	7,517
700 Property	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$387,941</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,086,372
200 Personnel Services - Employee Benefits	607,729
300 Purchased Professional and Technical Services	304,000
400 Purchased Property Services	19,936
500 Other Purchased Services	45,500
600 Supplies	14,143
800 Other Objects	59,250
<b>Total Support Services - Administration</b>	<b>\$2,136,930</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	407,324
200 Personnel Services - Employee Benefits	273,613
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	925
500 Other Purchased Services	2,500
600 Supplies	4,750
700 Property	5,500
<b>Total Support Services - Pupil Health</b>	<b>\$714,612</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	222,789
200 Personnel Services - Employee Benefits	193,584
300 Purchased Professional and Technical Services	53,800
400 Purchased Property Services	2,000
500 Other Purchased Services	8,000
600 Supplies	3,500
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$485,173</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,327,112
200 Personnel Services - Employee Benefits	936,857
400 Purchased Property Services	451,100
500 Other Purchased Services	214,000
600 Supplies	395,000
700 Property	75,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,399,569</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	61,800
200 Personnel Services - Employee Benefits	50,235
500 Other Purchased Services	3,673,174
600 Supplies	4,750
<b>Total Student Transportation Services</b>	<b>\$3,789,959</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	185,481
200 Personnel Services - Employee Benefits	143,389
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	22,200
500 Other Purchased Services	3,000
700 Property	13,180
<b>Total Support Services - Central</b>	<b>\$407,250</b>
<b>Total Support Services</b>	<b>\$12,714,136</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	636,099
200 Personnel Services - Employee Benefits	305,853
300 Purchased Professional and Technical Services	3,100
400 Purchased Property Services	15,050
500 Other Purchased Services	201,900
600 Supplies	96,309
800 Other Objects	10,285
<b>Total Student Activities</b>	<b>\$1,268,596</b>
<b>3300 <u>Community Services</u></b>	
300 Purchased Professional and Technical Services	55,000
<b>Total Community Services</b>	<b>\$55,000</b>
<b>3400 <u>Scholarships and Awards</u></b>	
600 Supplies	2,000
<b>Total Scholarships and Awards</b>	<b>\$2,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,325,596</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	1,832,418
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,832,418</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,982,418</b>
<b>TOTAL EXPENDITURES</b>	<b>\$46,384,324</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	300,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$300,000</b>	<b>\$200,000</b>

**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	348,000	210,000
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

<b>Total Long-Term Investments</b>	<b>\$348,000</b>	<b>\$210,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$648,000</b>	<b>\$410,000</b>

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

<b>General Fund</b>		
0510 Bonds Payable	16,625,022	16,412,324
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	787,687	763,878
<b>Total General Fund</b>	<b>\$17,412,709</b>	<b>\$17,176,202</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$17,412,709</b>	<b>\$17,176,202</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$17,412,709</b>	<b>\$17,176,202</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	867,666
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$867,666</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$867,666</b>
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