

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Christine Swails
President of the Board - Original Signature Required

Date

6-13-22

Christina R. Palfey
Secretary of the Board - Original Signature Required

Date

6-13-22

Thomas Palfey
Chief School Administrator - Original Signature Required

Date

6/13/22

Grant S Palfey

Contact Person

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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 : Dallas SD	COUNTY : Luzerne	AUN : 118401603
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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	\$44452758
Ending Unassigned Fund Balance	\$1162809
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.61%

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

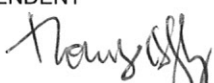
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/22
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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 : Dallas SD	County : Luzerne	AUN Number : 118401603
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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 <i>Christene Swartz</i>	DATE <i>6/13/22</i>
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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.	Budgetary reserve is used for unanticipated emergencies such as roof damage.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance is used for unanticipated emergencies such as spike in delinquents, unanticipated self-funded healthcare costs, extreme unemployment or a major pandemic.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was a result of the unprecedented national pandemic. This is committed to balance future budgets were the pandemic, unprecedented federal \$ inflow and the unknown hole that may arise when that money dries up is too much.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,170,000
0850 Unassigned Fund Balance	1,799,543
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,969,543</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,009,695
7000 Revenue from State Sources	14,311,329
8000 Revenue from Federal Sources	2,495,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$43,816,024</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$47,785,567</u>

LEA : 118401603 Dallas SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,384,695
6113 Public Utility Realty Taxes	25,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	3,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,050,000
6500 Earnings on Investments	110,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	75,000
REVENUE FROM LOCAL SOURCES	\$27,009,695
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,105,590
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	1,466,198
7311 Pupil Transportation Subsidy	700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340 State Property Tax Reduction Allocation	414,886
7501 PA Accountability Grants	255,430
7810 State Share of Social Security and Medicare Taxes	687,845
7820 State Share of Retirement Contributions	3,170,380
REVENUE FROM STATE SOURCES	\$14,311,329
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,000
8517 NCLB, Title IV - 21St Century Schools	30,000
8731 ARRA - Build America Bonds	385,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	\$2,495,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	43,816,024

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,384,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$414,886</u>	
Total Approx. Tax Revenue:	\$21,799,581	
Approx. Tax Levy for Tax Rate Calculation:	\$22,575,192	
	Luzerne	Total

2021-22 Data		
a. Assessed Value	\$1,648,401,300	\$1,648,401,300
b. Real Estate Mills	13.6338	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,454,998,311	\$1,454,998,311
d. Assessed Value	\$1,655,825,400	\$1,655,825,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$22,473,974	\$22,473,974
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$22,473,974	\$22,473,974
(f Total * g)		
i. Base Mills Subject to Index	13.6338	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$22,575,192	\$22,575,192
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	13.6338	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,575,192	\$22,575,192
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$22,160,306
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,384,695
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,384,695	
Amount of Tax Relief for Homestead Exclusions	<u>\$414,886</u>	
Total Approx. Tax Revenue:	\$21,799,581	
Approx. Tax Levy for Tax Rate Calculation:	\$22,575,192	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.1655	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,455,595	\$23,455,595
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	\$5,349.04	
Number of Homestead/Farmstead Properties	5689	5689
Median Assessed Value of Homestead Properties		\$166,350

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,384,695
Amount of Tax Relief for Homestead Exclusions	<u>\$414,886</u>
Total Approx. Tax Revenue:	\$21,799,581
Approx. Tax Levy for Tax Rate Calculation:	\$22,575,192
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$414,886	Lowering RE Tax Rate	\$0	\$414,886
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$414,886

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>		
Luzerne	1,655,825,400	13.6338	22,575,192			96.50000%		
Totals:		1,655,825,400	22,575,192	-	414,886 =	22,160,306 X	96.50000% = 21,384,695	
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	50,000			
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	50,000	50,000	
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	30,000	30,000	
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						80,000	80,000	
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%	3,500,000	3,500,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	475,000	475,000	
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						3,975,000	3,975,000	
Total Act 511, Current Taxes							4,055,000	
Act 511 Tax Limit -->					1,454,998,311 X	12	17,459,980	
					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> Luzerne	13.6338	13.6338	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,888,955
1200 Special Programs - Elementary / Secondary	5,361,463
1300 Vocational Education	795,644
1400 Other Instructional Programs - Elementary / Secondary	40,852
Total Instruction	\$25,086,914
2000 Support Services	
2100 Support Services - Students	1,151,466
2200 Support Services - Instructional Staff	492,792
2300 Support Services - Administration	2,692,774
2400 Support Services - Pupil Health	327,229
2500 Support Services - Business	796,364
2600 Operation and Maintenance of Plant Services	3,975,139
2700 Student Transportation Services	2,362,250
2800 Support Services - Central	407,646
2900 Other Support Services	55,500
Total Support Services	\$12,261,160
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,149,785
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$1,161,785
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,872,899
5900 Budgetary Reserve	1,070,000
Total Other Expenditures and Financing Uses	\$5,942,899
Total Estimated Expenditures and Other Financing Uses	\$44,452,758

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,822,954
200 Personnel Services - Employee Benefits	6,829,385
400 Purchased Property Services	115,000
500 Other Purchased Services	731,775
600 Supplies	364,341
700 Property	25,500
Total Regular Programs - Elementary / Secondary	\$18,888,955
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,607,106
200 Personnel Services - Employee Benefits	1,584,207
300 Purchased Professional and Technical Services	600,000
400 Purchased Property Services	40,000
500 Other Purchased Services	489,750
600 Supplies	40,400
Total Special Programs - Elementary / Secondary	\$5,361,463
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	200,100
200 Personnel Services - Employee Benefits	135,389
500 Other Purchased Services	450,955
600 Supplies	8,200
700 Property	1,000
Total Vocational Education	\$795,644
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,500
200 Personnel Services - Employee Benefits	12,252
600 Supplies	1,100
Total Other Instructional Programs - Elementary / Secondary	\$40,852
Total Instruction	\$25,086,914
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	684,961
200 Personnel Services - Employee Benefits	457,280
400 Purchased Property Services	1,000
500 Other Purchased Services	1,900
600 Supplies	6,325
Total Support Services - Students	\$1,151,466
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	269,502
200 Personnel Services - Employee Benefits	178,525
400 Purchased Property Services	5,200
500 Other Purchased Services	1,300
600 Supplies	35,615

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<u>Description</u>	<u>Amount</u>
700 Property	1,650
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$492,792
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,288,975
200 Personnel Services - Employee Benefits	839,099
300 Purchased Professional and Technical Services	463,500
400 Purchased Property Services	4,000
500 Other Purchased Services	48,400
600 Supplies	21,200
700 Property	5,100
800 Other Objects	22,500
Total Support Services - Administration	\$2,692,774
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	192,577
200 Personnel Services - Employee Benefits	125,952
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	500
500 Other Purchased Services	450
600 Supplies	3,500
700 Property	750
Total Support Services - Pupil Health	\$327,229
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	229,146
200 Personnel Services - Employee Benefits	152,568
400 Purchased Property Services	312,500
600 Supplies	100,000
700 Property	1,500
800 Other Objects	650
Total Support Services - Business	\$796,364
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,215,317
200 Personnel Services - Employee Benefits	788,458
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	1,182,600
500 Other Purchased Services	243,558
600 Supplies	459,500
700 Property	77,706
Total Operation and Maintenance of Plant Services	\$3,975,139
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	2,360,900
600 Supplies	1,350
Total Student Transportation Services	\$2,362,250
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	145,602
200 Personnel Services - Employee Benefits	82,044
400 Purchased Property Services	55,000
600 Supplies	125,000
Total Support Services - Central	\$407,646
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	52,000
Total Other Support Services	\$55,500
Total Support Services	\$12,261,160
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	424,969
200 Personnel Services - Employee Benefits	192,866
300 Purchased Professional and Technical Services	308,000
400 Purchased Property Services	15,000
500 Other Purchased Services	115,150
600 Supplies	93,800
Total Student Activities	\$1,149,785
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$1,161,785
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,474,589
900 Other Uses of Funds	2,398,310
Total Debt Service / Other Expenditures and Financing Uses	\$4,872,899
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,070,000
Total Budgetary Reserve	\$1,070,000
Total Other Expenditures and Financing Uses	\$5,942,899
TOTAL EXPENDITURES	\$44,452,758

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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	5,000,000	5,000,000
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	100,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	150,000
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 Cash and Short-Term Investments	\$5,350,000	\$5,150,000

<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	\$5,350,000	\$5,150,000

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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	87,493,118	84,106,727
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	250,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$87,743,118	\$84,356,727
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		

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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 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		

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<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		

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<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		

<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	\$87,743,118	\$84,356,727

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<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	\$87,743,118	\$84,356,727

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,170,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,162,809
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,332,809
5900 Budgetary Reserve	1,070,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,402,809