

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/24/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Heather N Burke

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Contact Person

Telephone

Extension

hburke@elsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Lycoming SD	COUNTY : Lycoming	AUN : 117412003
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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	\$27428000
Ending Unassigned Fund Balance	\$1561893
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.69%

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

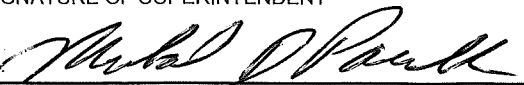
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5/25/22
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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 : East Lycoming SD	County : Lycoming	AUN Number : 117412003
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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 4/29/22
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The anticipated use of budgetary reserve is for expenditure offset for Federal/State expenses not budgeted in other budget functions and for unforeseen expenses.
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.	The fund balance is a hedge against uncertainties such as: governmental mandates; unanticipated capital expenses; unforeseen increases in energy costs; tax collection variations due to turns in the business cycle; and court decisions. 7-10% is accepted.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for Capital Projects/5-10 Year Life Cycle Equipment Purchases, GASB 45/OPEB, Pre-Paid Expense and for Technology Refresh Reserve.

<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	25,234	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,113,211	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,521,340	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,634,551</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,702,720	
7000 Revenue from State Sources	14,665,521	
8000 Revenue from Federal Sources	448,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$26,816,241</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,450,792</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,545,761
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	2,865,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	46,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	400,000
6910 Rentals	288,459
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	6,000
6960 Services Provided Other Local Governmental Units / LEAs	46,500
REVENUE FROM LOCAL SOURCES	\$11,702,720
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,390,282
7112 Basic Education Funding-Social Security	517,746
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,085,302
7292 Pre-K Counts	275,000
7311 Pupil Transportation Subsidy	855,150
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	203,725
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	672,001
7505 Ready to Learn Block Grant	267,638
7820 State Share of Retirement Contributions	2,338,677
REVENUE FROM STATE SOURCES	\$14,665,521
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	304,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,000
8517 NCLB, Title IV - 21St Century Schools	22,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	\$448,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,816,241

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,545,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$672,001</u>	
Total Approx. Tax Revenue:	\$8,217,762	
Approx. Tax Levy for Tax Rate Calculation:	\$8,785,723	
	Lycoming	Total

2021-22 Data		
a. Assessed Value	\$556,427,820	\$556,427,820
b. Real Estate Mills	14.9600	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$721,063,625	\$721,063,625
d. Assessed Value	\$561,029,490	\$561,029,490
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,324,160	\$8,324,160
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,324,160	\$8,324,160
(f Total * g)		
i. Base Mills Subject to Index	14.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$8,785,723	\$8,785,723
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	15.6600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,785,722	\$8,785,722
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,113,721
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,545,761
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,545,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$672,001</u>	
Total Approx. Tax Revenue:	\$8,217,762	
Approx. Tax Levy for Tax Rate Calculation:	\$8,785,723	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.6631	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,787,461	\$8,787,461
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	\$14,014.00	
Number of Homestead/Farmstead Properties	3062	3062
Median Assessed Value of Homestead Properties		\$113,280

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,545,761
Amount of Tax Relief for Homestead Exclusions	<u>\$672,001</u>
Total Approx. Tax Revenue:	\$8,217,762
Approx. Tax Levy for Tax Rate Calculation:	\$8,785,723
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$672,001	Lowering RE Tax Rate	\$0	\$672,001
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$672,001

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Lycoming	561,029,490	15.6600	8,785,722				93.00000%		
Totals:	561,029,490		8,785,722	-	672,001	=	8,113,721	X	93.00000% = 7,545,761
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
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
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
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			1.200%	0.000%		2,750,000		2,750,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		115,000		115,000
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							2,865,000		2,865,000
Total Act 511, Current Taxes									2,865,000
Act 511 Tax Limit -->					721,063,625	X	12		8,652,764
					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> Lycoming	14.9600	15.6600	4.68%	Yes	4.7%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.200%	1.200%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,034,433
1200 Special Programs - Elementary / Secondary	2,917,933
1300 Vocational Education	1,001,034
1400 Other Instructional Programs - Elementary / Secondary	110,616
1800 Pre-Kindergarten	294,953
Total Instruction	\$16,358,969
2000 Support Services	
2100 Support Services - Students	981,409
2200 Support Services - Instructional Staff	554,038
2300 Support Services - Administration	1,585,053
2400 Support Services - Pupil Health	331,437
2500 Support Services - Business	536,914
2600 Operation and Maintenance of Plant Services	2,129,395
2700 Student Transportation Services	1,530,639
2800 Support Services - Central	606,338
Total Support Services	\$8,255,223
3000 Operation of Non-Instructional Services	
3200 Student Activities	719,102
3300 Community Services	44,706
Total Operation of Non-Instructional Services	\$763,808
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,700,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$2,050,000
Total Estimated Expenditures and Other Financing Uses	\$27,428,000

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,565,517
200 Personnel Services - Employee Benefits	4,632,191
300 Purchased Professional and Technical Services	94,085
400 Purchased Property Services	35,600
500 Other Purchased Services	432,446
600 Supplies	255,007
700 Property	14,887
800 Other Objects	4,700
Total Regular Programs - Elementary / Secondary	\$12,034,433
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,197,651
200 Personnel Services - Employee Benefits	862,343
300 Purchased Professional and Technical Services	600,309
500 Other Purchased Services	252,850
600 Supplies	4,780
Total Special Programs - Elementary / Secondary	\$2,917,933
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	268,276
200 Personnel Services - Employee Benefits	203,658
500 Other Purchased Services	522,700
600 Supplies	5,700
800 Other Objects	700
Total Vocational Education	\$1,001,034
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	34,389
200 Personnel Services - Employee Benefits	14,927
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	30,000
600 Supplies	1,300
Total Other Instructional Programs - Elementary / Secondary	\$110,616
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	151,533
200 Personnel Services - Employee Benefits	131,942
500 Other Purchased Services	1,500
600 Supplies	9,978
Total Pre-Kindergarten	\$294,953
Total Instruction	\$16,358,969
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	575,256
200 Personnel Services - Employee Benefits	391,161
300 Purchased Professional and Technical Services	10,000

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	2,000
600	Supplies	2,992
Total Support Services - Students		\$981,409
2200 <u>Support Services - Instructional Staff</u>		
100	Personnel Services - Salaries	294,251
200	Personnel Services - Employee Benefits	240,137
300	Purchased Professional and Technical Services	9,200
500	Other Purchased Services	1,000
600	Supplies	9,050
800	Other Objects	400
Total Support Services - Instructional Staff		\$554,038
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	859,966
200	Personnel Services - Employee Benefits	565,787
300	Purchased Professional and Technical Services	98,000
400	Purchased Property Services	500
500	Other Purchased Services	19,700
600	Supplies	29,400
800	Other Objects	11,700
Total Support Services - Administration		\$1,585,053
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	159,313
200	Personnel Services - Employee Benefits	117,474
300	Purchased Professional and Technical Services	51,500
400	Purchased Property Services	500
600	Supplies	2,650
Total Support Services - Pupil Health		\$331,437
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	259,391
200	Personnel Services - Employee Benefits	176,023
300	Purchased Professional and Technical Services	61,300
400	Purchased Property Services	6,700
500	Other Purchased Services	21,000
600	Supplies	9,500
800	Other Objects	3,000
Total Support Services - Business		\$536,914
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	661,899
200	Personnel Services - Employee Benefits	487,111
300	Purchased Professional and Technical Services	102,826
400	Purchased Property Services	239,700
500	Other Purchased Services	119,809
600	Supplies	431,550
700	Property	85,000
800	Other Objects	1,500

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,129,395
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	7,699
200 Personnel Services - Employee Benefits	3,341
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	1,485,099
600 Supplies	500
Total Student Transportation Services	\$1,530,639
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	161,144
200 Personnel Services - Employee Benefits	116,031
300 Purchased Professional and Technical Services	59,500
400 Purchased Property Services	9,413
500 Other Purchased Services	27,250
600 Supplies	205,000
700 Property	28,000
Total Support Services - Central	\$606,338
Total Support Services	\$8,255,223
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	344,469
200 Personnel Services - Employee Benefits	153,752
300 Purchased Professional and Technical Services	65,053
400 Purchased Property Services	16,050
500 Other Purchased Services	55,988
600 Supplies	76,840
800 Other Objects	6,950
Total Student Activities	\$719,102
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	28,560
200 Personnel Services - Employee Benefits	12,396
500 Other Purchased Services	500
600 Supplies	750
800 Other Objects	2,500
Total Community Services	\$44,706
Total Operation of Non-Instructional Services	\$763,808
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,700,000
Total Interfund Transfers - Out	\$1,700,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$2,050,000
TOTAL EXPENDITURES	\$27,428,000

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	4,000,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	2,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	75,000	75,000
Other Agency Fund	55,000	55,000
Permanent Fund		
Total Cash and Short-Term Investments	\$4,332,500	\$4,332,500

Long-Term Investments

	<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	\$4,332,500	\$4,332,500

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	43,864,055	42,086,855
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	325,000	325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,150,000	1,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,339,055	\$43,561,855
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		

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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$45,339,055	\$43,561,855	

<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	\$45,339,055	\$43,561,855

Account Description	Amounts
0810 Nonspendable Fund Balance	25,234
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,460,899
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,561,893
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,022,792
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,398,026