

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2022



President of the Board - Original Signature Required_____
Date

Secretary of the Board - Original Signature Required_____
Date

Chief School Administrator - Original Signature Required_____
Date

Joseph Caputo

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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**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lakeland SD	COUNTY : Lackawanna	AUN : 119354603
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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	\$26958158
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6-22-2022
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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)

School District Name : Lakeland SD	County : Lackawanna	AUN Number : 119354603
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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 5/18/22
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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>
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for employee pension rate increases, contractual salary increases, and future renovation/capital improvement projects

<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	4,900,000
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,900,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,778,030
7000 Revenue from State Sources	11,326,825
8000 Revenue from Federal Sources	1,688,887
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,793,742</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,693,742</u>

LEA : 119354603 Lakeland SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,894,406
6113 Public Utility Realty Taxes	12,088
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,615,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	870,000
6500 Earnings on Investments	26,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	274,536
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	20,000
REVENUE FROM LOCAL SOURCES	\$12,778,030
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,631,852
7112 Basic Education Funding-Social Security	413,000
7271 Special Education funds for School-Aged Pupils	1,099,777
7311 Pupil Transportation Subsidy	1,517,923
7312 Nonpublic and Charter School Pupil Transportation Subsidy	52,077
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	21,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,449
7340 State Property Tax Reduction Allocation	428,016
7505 Ready to Learn Block Grant	236,731
7820 State Share of Retirement Contributions	1,900,000
REVENUE FROM STATE SOURCES	\$11,326,825
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	236,731
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,908
8517 NCLB, Title IV - 21St Century Schools	18,120
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	146,720
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	801,721
8751 ARP ESSER Learning Loss	87,252
8752 ARP ESSER Summer Programs	17,450
8753 ARP ESSER Afterschool Programs	17,450
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	314,035

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	\$1,688,887
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,793,742

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,894,406	
Amount of Tax Relief for Homestead Exclusions	<u>\$428,016</u>	
Total Approx. Tax Revenue:	\$10,322,422	
Approx. Tax Levy for Tax Rate Calculation:	\$11,421,800	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$92,864,420	\$92,864,420
b. Real Estate Mills	118.0500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$769,341,268	\$769,341,268
d. Assessed Value	\$92,679,328	\$92,679,328
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$10,962,645	\$10,962,645
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$10,962,645	\$10,962,645
(f Total * g)		
i. Base Mills Subject to Index	118.0500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$11,421,800	\$11,421,800
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	123.2400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,421,800	\$11,421,800
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,993,784
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,894,406
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,894,406	
Amount of Tax Relief for Homestead Exclusions	<u>\$428,016</u>	
Total Approx. Tax Revenue:	\$10,322,422	
Approx. Tax Levy for Tax Rate Calculation:	\$11,421,800	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	123.2442	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,422,190	\$11,422,190
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	\$1,072.22	
Number of Homestead/Farmstead Properties	3241	3241
Median Assessed Value of Homestead Properties		\$15,000

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,894,406
Amount of Tax Relief for Homestead Exclusions	<u>\$428,016</u>
Total Approx. Tax Revenue:	\$10,322,422
Approx. Tax Levy for Tax Rate Calculation:	\$11,421,800
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$428,016	Lowering RE Tax Rate	\$0	\$428,016
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$428,016

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>		
Lackawanna	92,679,328	123.2400	11,421,800			90.00000%		
Totals:	92,679,328		11,421,800	-	428,016	=	10,993,784 X 90.00000% = 9,894,406	
				<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			\$5.00	\$0.00	15,000	15,000	
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						15,000	15,000	
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			0.500%	0.000%	1,490,000	1,490,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	125,000	125,000	
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						1,615,000	1,615,000	
Total Act 511, Current Taxes							1,630,000	
Act 511 Tax Limit -->				769,341,268	X	12	9,232,095	
				Market Value		Mills	(511 Limit)	

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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> Lackawanna	118.0500	123.2400	4.40%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	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	10,957,763
1200 Special Programs - Elementary / Secondary	4,883,433
1300 Vocational Education	983,329
1400 Other Instructional Programs - Elementary / Secondary	37,476
Total Instruction	\$16,862,001
2000 Support Services	
2100 Support Services - Students	885,193
2200 Support Services - Instructional Staff	736,033
2300 Support Services - Administration	1,367,402
2400 Support Services - Pupil Health	502,197
2500 Support Services - Business	250,446
2600 Operation and Maintenance of Plant Services	1,996,956
2700 Student Transportation Services	2,219,801
2800 Support Services - Central	425,878
2900 Other Support Services	122,649
Total Support Services	\$8,506,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	836,879
Total Operation of Non-Instructional Services	\$836,879
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	752,723
Total Other Expenditures and Financing Uses	\$752,723
Total Estimated Expenditures and Other Financing Uses	\$26,958,158

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,604,276
200 Personnel Services - Employee Benefits	3,991,026
300 Purchased Professional and Technical Services	186,050
400 Purchased Property Services	44,000
500 Other Purchased Services	697,527
600 Supplies	419,384
800 Other Objects	15,500
Total Regular Programs - Elementary / Secondary	\$10,957,763
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,492,186
200 Personnel Services - Employee Benefits	1,034,703
300 Purchased Professional and Technical Services	1,008,500
500 Other Purchased Services	1,300,109
600 Supplies	47,935
Total Special Programs - Elementary / Secondary	\$4,883,433
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	288,780
200 Personnel Services - Employee Benefits	216,509
300 Purchased Professional and Technical Services	13,345
400 Purchased Property Services	1,814
500 Other Purchased Services	406,321
600 Supplies	56,560
Total Vocational Education	\$983,329
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,976
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$37,476
Total Instruction	\$16,862,001
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	409,361
200 Personnel Services - Employee Benefits	267,775
300 Purchased Professional and Technical Services	174,676
500 Other Purchased Services	500
600 Supplies	31,901
800 Other Objects	980
Total Support Services - Students	\$885,193
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	347,984
200 Personnel Services - Employee Benefits	301,923
300 Purchased Professional and Technical Services	38,954

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	24,390
600 Supplies	22,522
800 Other Objects	260
Total Support Services - Instructional Staff	\$736,033
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	660,792
200 Personnel Services - Employee Benefits	471,506
300 Purchased Professional and Technical Services	154,500
500 Other Purchased Services	28,400
600 Supplies	22,154
800 Other Objects	30,050
Total Support Services - Administration	\$1,367,402
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	274,687
200 Personnel Services - Employee Benefits	209,671
300 Purchased Professional and Technical Services	12,700
600 Supplies	5,139
Total Support Services - Pupil Health	\$502,197
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	115,041
200 Personnel Services - Employee Benefits	84,405
300 Purchased Professional and Technical Services	27,000
500 Other Purchased Services	18,500
600 Supplies	5,000
800 Other Objects	500
Total Support Services - Business	\$250,446
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	495,032
200 Personnel Services - Employee Benefits	415,345
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	567,125
500 Other Purchased Services	328,254
600 Supplies	91,200
Total Operation and Maintenance of Plant Services	\$1,996,956
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	70,127
200 Personnel Services - Employee Benefits	52,105
300 Purchased Professional and Technical Services	4,208
500 Other Purchased Services	2,093,261
600 Supplies	100
Total Student Transportation Services	\$2,219,801
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	130,569
200 Personnel Services - Employee Benefits	113,084

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	84,225
500 Other Purchased Services	5,500
600 Supplies	92,500
Total Support Services - Central	\$425,878
2900 Other Support Services	
500 Other Purchased Services	122,649
Total Other Support Services	\$122,649
Total Support Services	\$8,506,555
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	387,037
200 Personnel Services - Employee Benefits	169,958
300 Purchased Professional and Technical Services	63,500
400 Purchased Property Services	10,800
500 Other Purchased Services	62,171
600 Supplies	129,163
800 Other Objects	14,250
Total Student Activities	\$836,879
Total Operation of Non-Instructional Services	\$836,879
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	752,723
Total Interfund Transfers - Out	\$752,723
Total Other Expenditures and Financing Uses	\$752,723
TOTAL EXPENDITURES	\$26,958,158

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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	6,736,480	5,572,064
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 Cash and Short-Term Investments	\$6,736,480	\$5,572,064

<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	\$6,736,480	\$5,572,064

LEA : 119354603 Lakeland SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General 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 General Fund		
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		

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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		

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,305,000	8,805,000
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		
Total Short-Term Payables	\$9,305,000	\$8,805,000
TOTAL INDEBTEDNESS	\$9,305,000	\$8,805,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,735,584
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,735,584
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,735,584