

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

06.29.2022

Date

6/28/2022

Date

6/28/22

Date

Edward Rarick

Contact Person

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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 : Lehighton Area SD	COUNTY : Carbon	AUN : 121135503
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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	\$45456274
Ending Unassigned Fund Balance	\$3936792
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.66%

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 6/28/22
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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 : Leighton Area SD	County : Carbon	AUN Number : 121135503
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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 5/26/22
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$318,034.97 C x 2%: \$29,925.76</p>	Full data not available yet from county
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$175,136.00 Function 2400, Object 200: \$184,135.00</p>	Retired Nurses are resulting in higher benefits for OPEB.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money reserved for pending teachers contract
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.	Ending fund balance resulting from increased revenue

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

4,444,790

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$4,444,790

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

23,357,139

7000 Revenue from State Sources

18,548,516

8000 Revenue from Federal Sources

3,042,621

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$44,948,276

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$49,393,066

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,331,815
6113 Public Utility Realty Taxes	20,795
6114 Payments in Lieu of Current Taxes - State / Local	4,700
6120 Current Per Capita Taxes, Section 679	46,675
6140 Current Act 511 Taxes - Flat Rate Assessments	46,675
6150 Current Act 511 Taxes - Proportional Assessments	2,895,879
6400 Delinquencies on Taxes Levied / Assessed by the LEA	886,100
6500 Earnings on Investments	17,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	315,000
6990 Refunds and Other Miscellaneous Revenue	350,000

REVENUE FROM LOCAL SOURCES \$23,357,139

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,042,167
7160 Tuition for Orphans Subsidy	102,000
7271 Special Education funds for School-Aged Pupils	1,718,133
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	382,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	925,838
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,500
7340 State Property Tax Reduction Allocation	1,496,288
7360 Safe Schools	19,980
7505 Ready to Learn Block Grant	374,159
7810 State Share of Social Security and Medicare Taxes	575,962
7820 State Share of Retirement Contributions	2,678,489
7900 Revenue for Technology	16,000

REVENUE FROM STATE SOURCES \$18,548,516

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	636,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,335
8517 NCLB, Title IV - 21st Century Schools	48,119
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	864,259

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,400,963
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REVENUE FROM FEDERAL SOURCES	\$3,042,621
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	44,948,276
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Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,331,815	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,288</u>	
Total Approx. Tax Revenue:	\$19,828,103	
Approx. Tax Levy for Tax Rate Calculation:	\$20,792,935	
	Carbon	Total

2021-22 Data		
a. Assessed Value	\$392,042,897	\$392,042,897
b. Real Estate Mills	52.7664	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$995,272,710	\$995,272,710
d. Assessed Value	\$394,056,353	\$394,056,353
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$20,686,692	\$20,686,692
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$20,686,692	\$20,686,692
(f Total * g)		
i. Base Mills Subject to Index	52.7664	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$20,792,935	\$20,792,935
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	52.7664	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,792,935	\$20,792,935
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,296,647
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,331,815
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,331,815	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,288</u>	
Total Approx. Tax Revenue:	\$19,828,103	
Approx. Tax Levy for Tax Rate Calculation:	\$20,792,935	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.2464	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,770,195	\$21,770,195
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	\$5,068.00	
Number of Homestead/Farmstead Properties	4406	4406
Median Assessed Value of Homestead Properties		\$45,850

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,331,815
Amount of Tax Relief for Homestead Exclusions	<u>\$1,496,288</u>
Total Approx. Tax Revenue:	\$19,828,103
Approx. Tax Levy for Tax Rate Calculation:	\$20,792,935

Carbon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,496,288	Lowering RE Tax Rate	\$0		\$1,496,288
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,496,288

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>
Carbon	394,056,353	52.7664	20,792,935			95.00000%	
Totals:	394,056,353		20,792,935	- 1,496,288	= 19,296,647	X 95.00000%	= 18,331,815

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		46,675
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	\$10.00	\$0.00	46,675
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 46,675 46,675

	<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	1.000%	0.000%	1,855,301	1,855,301
6152 Current Act 511 Occupation Taxes	25.0000	0.000	785,578	785,578
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	255,000	255,000
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 2,895,879 2,895,879

Total Act 511, Current Taxes 2,942,554

Act 511 Tax Limit -->	995,272,710 X	12	11,943,273
	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>									
	Carbon	52.7664	52.7664	0.00%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,962,411
1200 Special Programs - Elementary / Secondary	7,806,541
1300 Vocational Education	1,621,695
1600 Adult Education Programs	238,616
1800 Pre-Kindergarten	175,000
Total Instruction	\$28,804,263
2000 Support Services	
2100 Support Services - Students	1,192,570
2200 Support Services - Instructional Staff	1,011,021
2300 Support Services - Administration	2,187,939
2400 Support Services - Pupil Health	379,454
2500 Support Services - Business	627,541
2600 Operation and Maintenance of Plant Services	3,368,115
2700 Student Transportation Services	1,484,240
2800 Support Services - Central	1,331,152
2900 Other Support Services	25,000
Total Support Services	\$11,607,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	986,443
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$996,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,801,036
5200 Interfund Transfers - Out	133,500
5900 Budgetary Reserve	114,000
Total Other Expenditures and Financing Uses	\$4,048,536
Total Estimated Expenditures and Other Financing Uses	\$45,456,274

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,967,678
200 Personnel Services - Employee Benefits	7,686,595
300 Purchased Professional and Technical Services	344,000
400 Purchased Property Services	54,044
500 Other Purchased Services	1,708,618
600 Supplies	194,876
800 Other Objects	6,600
Total Regular Programs - Elementary / Secondary	\$18,962,411
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,256,801
200 Personnel Services - Employee Benefits	2,211,527
300 Purchased Professional and Technical Services	2,295,770
400 Purchased Property Services	1,750
500 Other Purchased Services	1,028,393
600 Supplies	12,300
Total Special Programs - Elementary / Secondary	\$7,806,541
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,621,695
Total Vocational Education	\$1,621,695
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	238,616
Total Adult Education Programs	\$238,616
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	107,173
200 Personnel Services - Employee Benefits	64,103
600 Supplies	3,524
800 Other Objects	200
Total Pre-Kindergarten	\$175,000
Total Instruction	\$28,804,263
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	604,737
200 Personnel Services - Employee Benefits	534,963
300 Purchased Professional and Technical Services	39,600
500 Other Purchased Services	1,420
600 Supplies	5,250
800 Other Objects	6,600
Total Support Services - Students	\$1,192,570
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	506,197
200 Personnel Services - Employee Benefits	449,664

2022-2023 Final General Fund Budget

LEA : 121135503 Lehighton Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,000
500 Other Purchased Services	550
600 Supplies	50,800
800 Other Objects	310
Total Support Services - Instructional Staff	\$1,011,021
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	979,149
200 Personnel Services - Employee Benefits	777,437
300 Purchased Professional and Technical Services	263,700
400 Purchased Property Services	3,600
500 Other Purchased Services	82,422
600 Supplies	13,600
800 Other Objects	68,031
Total Support Services - Administration	\$2,187,939
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	175,136
200 Personnel Services - Employee Benefits	184,135
600 Supplies	19,583
800 Other Objects	600
Total Support Services - Pupil Health	\$379,454
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	314,154
200 Personnel Services - Employee Benefits	246,712
300 Purchased Professional and Technical Services	47,700
400 Purchased Property Services	8,500
500 Other Purchased Services	6,075
600 Supplies	3,150
800 Other Objects	1,250
Total Support Services - Business	\$627,541
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,039,398
200 Personnel Services - Employee Benefits	882,553
300 Purchased Professional and Technical Services	96,057
400 Purchased Property Services	431,673
500 Other Purchased Services	192,947
600 Supplies	708,987
700 Property	15,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,368,115
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,484,240
Total Student Transportation Services	\$1,484,240
2800 <u>Support Services - Central</u>	

2022-2023 Final General Fund Budget

LEA : 121135503 Lehighton Area SD

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	199,149
200 Personnel Services - Employee Benefits	156,523
300 Purchased Professional and Technical Services	132,491
400 Purchased Property Services	5,500
500 Other Purchased Services	23,396
600 Supplies	813,093
800 Other Objects	1,000
Total Support Services - Central	\$1,331,152
2900 Other Support Services	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$11,607,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	455,574
200 Personnel Services - Employee Benefits	208,295
300 Purchased Professional and Technical Services	70,150
400 Purchased Property Services	22,500
500 Other Purchased Services	102,719
600 Supplies	104,695
700 Property	4,500
800 Other Objects	18,010
Total Student Activities	\$986,443
3300 Community Services	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$996,443
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,846,036
900 Other Uses of Funds	1,955,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,801,036
5200 Interfund Transfers - Out	
900 Other Uses of Funds	133,500
Total Interfund Transfers - Out	\$133,500
5900 Budgetary Reserve	
800 Other Objects	114,000
Total Budgetary Reserve	\$114,000
Total Other Expenditures and Financing Uses	\$4,048,536
TOTAL EXPENDITURES	\$45,456,274

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,069,947	4,650,947
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	236,250	236,700
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	531,372	532,072
Pension Trust Fund		
Activity Fund	75,083	7,550
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,912,652	\$5,427,269
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,912,652	\$5,427,269

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	52,199,633	50,160,862
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,625,587	1,593,075
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,123,105	1,179,260
0599 Other Noncurrent Liabilities	52,836,700	51,779,966
Total General Fund	\$107,785,025	\$104,713,163

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$107,785,025	\$104,713,163

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$107,785,025	\$104,713,163
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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	3,936,792
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,936,792
5900 Budgetary Reserve	114,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,050,792