

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/9/2022

Date  
6/9/22

Date  
6-9-22

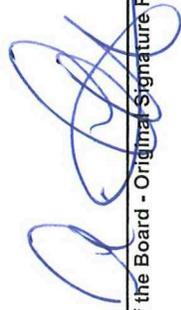
Date  
06/09/2022

(570)842-7659      Extn :8221

Telephone      Extension

Thomas McIntyre  
Contact Person  
tmcintyre@npsd.org  
Email Address

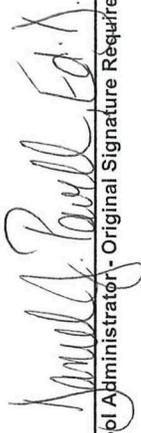
President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : North Pocono SD	COUNTY : Lackawanna	AUN : 119356503
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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%

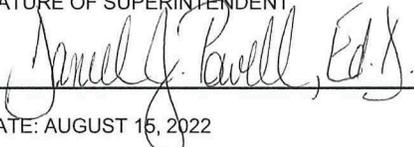
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022 )?      Yes       No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$63407635
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 06/10/2022
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

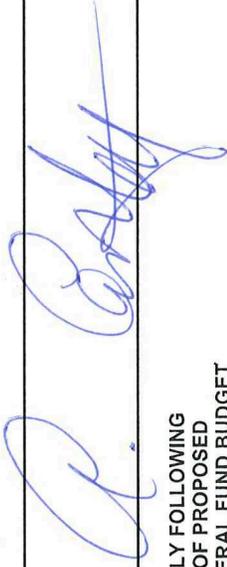
24 PS 6-687(a)(1)

(03/2006)

School District Name : North Pocono SD	County : Lackawanna	AUN Number : 119356503
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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 5/5/22
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number      Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,264,047
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,264,047</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	37,695,383
7000 Revenue from State Sources	20,910,205
8000 Revenue from Federal Sources	538,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$59,143,588</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$63,407,635</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	31,564,383
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	51,000
6150 Current Act 511 Taxes - Proportional Assessments	3,600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$37,695,383</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,060,723
7112 Basic Education Funding-Social Security	932,029
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	1,943,933
7311 Pupil Transportation Subsidy	2,100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	552,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340 State Property Tax Reduction Allocation	1,511,543
7505 Ready to Learn Block Grant	417,576
7820 State Share of Retirement Contributions	4,282,401
<b>REVENUE FROM STATE SOURCES</b>	<b>\$20,910,205</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	440,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$538,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>59,143,588</b>



Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$31,567,000

Amount of Tax Relief for Homestead Exclusions

\$1,511,543

Total Approx. Tax Revenue:

\$33,078,543

Approx. Tax Levy for Tax Rate Calculation:

\$35,736,123

	<b>Lackawanna</b>	<b>Wayne</b>	<b>Total</b>
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**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	152.8865	20.5366	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,772,580	\$4,183,401	\$35,955,981
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

<b>V.</b> Assessed Value Exclusion per Homestead	\$1,767.20	\$13,890.47	
Number of Homestead/Farmstead Properties	5070	525	5595
Median Assessed Value of Homestead Properties			\$58,250

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$31,567,000

Amount of Tax Relief for Homestead Exclusions

\$1,511,543

Total Approx. Tax Revenue:

\$33,078,543

Approx. Tax Levy for Tax Rate Calculation:

\$35,736,123

Lackawanna

Wayne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,511,543

Lowering RE Tax Rate

\$0

\$1,511,543

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,511,543**

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>
Lackawanna	207,818,087	152.8800	31,771,229			92.49000%	
Wayne	203,704,664	19.4500	3,962,056			90.19000%	
<b>Totals:</b>	<b>411,522,751</b>		<b>35,733,285</b>	- 1,511,543 =	34,221,742 X	92.23488% =	31,564,383

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>0</b>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,050,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>3,600,000</b>
<b>Total Act 511, Current Taxes</b>			<b>3,600,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,796,575,409 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>21,558,905</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Lackawanna	146.5835	152.8800	4.30%	Yes	4.3%				
	Wayne	19.6900	19.4500	-1.20%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,511,178
1200 Special Programs - Elementary / Secondary	7,804,412
1300 Vocational Education	1,634,903
1400 Other Instructional Programs - Elementary / Secondary	83,164
1700 Higher Education Programs for Secondary Students	50,500
<b>Total Instruction</b>	<b>\$38,084,157</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,896,555
2200 Support Services - Instructional Staff	936,400
2300 Support Services - Administration	2,929,862
2400 Support Services - Pupil Health	602,371
2500 Support Services - Business	1,090,083
2600 Operation and Maintenance of Plant Services	5,551,564
2700 Student Transportation Services	3,523,175
2800 Support Services - Central	1,589,349
2900 Other Support Services	51,000
<b>Total Support Services</b>	<b>\$18,170,359</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,439,534
3300 Community Services	27,717
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,467,251</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$75,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,610,868
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,610,868</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$63,407,635</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,524,872
200 Personnel Services - Employee Benefits	11,905,649
300 Purchased Professional and Technical Services	466,700
400 Purchased Property Services	1,200
500 Other Purchased Services	2,046,475
600 Supplies	517,082
700 Property	46,600
800 Other Objects	2,600
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,511,178</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,788,005
200 Personnel Services - Employee Benefits	2,534,657
300 Purchased Professional and Technical Services	920,000
500 Other Purchased Services	510,300
600 Supplies	50,200
800 Other Objects	1,250
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,804,412</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	440,561
200 Personnel Services - Employee Benefits	325,382
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	553,500
600 Supplies	65,000
700 Property	8,000
800 Other Objects	240,460
<b>Total Vocational Education</b>	<b>\$1,634,903</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	17,164
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	20,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$83,164</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	50,500
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$50,500</b>
<b>Total Instruction</b>	<b>\$38,084,157</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	956,441
200 Personnel Services - Employee Benefits	752,724
300 Purchased Professional and Technical Services	81,950
500 Other Purchased Services	1,750

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	96,690
800 Other Objects	7,000
<b>Total Support Services - Students</b>	<b>\$1,896,555</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	473,934
200 Personnel Services - Employee Benefits	412,126
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,915
600 Supplies	40,850
800 Other Objects	575
<b>Total Support Services - Instructional Staff</b>	<b>\$936,400</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,539,848
200 Personnel Services - Employee Benefits	1,053,079
300 Purchased Professional and Technical Services	195,550
500 Other Purchased Services	42,250
600 Supplies	73,900
700 Property	2,000
800 Other Objects	23,235
<b>Total Support Services - Administration</b>	<b>\$2,929,862</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	317,203
200 Personnel Services - Employee Benefits	266,918
300 Purchased Professional and Technical Services	4,400
500 Other Purchased Services	300
600 Supplies	12,850
700 Property	700
<b>Total Support Services - Pupil Health</b>	<b>\$602,371</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	402,360
200 Personnel Services - Employee Benefits	305,803
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	180,000
500 Other Purchased Services	92,270
600 Supplies	3,000
700 Property	750
800 Other Objects	900
<b>Total Support Services - Business</b>	<b>\$1,090,083</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,992,212
200 Personnel Services - Employee Benefits	1,727,822
300 Purchased Professional and Technical Services	320,920
400 Purchased Property Services	279,100
500 Other Purchased Services	221,985
600 Supplies	966,325

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	41,000
800 Other Objects	2,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,551,564</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	10,000
500 Other Purchased Services	3,506,675
600 Supplies	6,500
<b>Total Student Transportation Services</b>	<b>\$3,523,175</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	401,046
200 Personnel Services - Employee Benefits	324,316
300 Purchased Professional and Technical Services	521,601
500 Other Purchased Services	19,561
600 Supplies	181,525
700 Property	141,300
<b>Total Support Services - Central</b>	<b>\$1,589,349</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	51,000
<b>Total Other Support Services</b>	<b>\$51,000</b>
<b>Total Support Services</b>	<b>\$18,170,359</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	778,320
200 Personnel Services - Employee Benefits	333,977
300 Purchased Professional and Technical Services	50,850
400 Purchased Property Services	20,510
500 Other Purchased Services	68,900
600 Supplies	155,810
800 Other Objects	31,167
<b>Total Student Activities</b>	<b>\$1,439,534</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	7,010
200 Personnel Services - Employee Benefits	1,307
300 Purchased Professional and Technical Services	16,000
600 Supplies	3,400
<b>Total Community Services</b>	<b>\$27,717</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,467,251</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$75,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$75,000</b>

<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	5,610,868
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,610,868</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,610,868</b>
<b>TOTAL EXPENDITURES</b>	<b>\$63,407,635</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	4,264,047	1
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$4,264,047</b>	<b>\$1</b>
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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** **\$4,264,047** **\$1**

**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	60,721,283	55,110,415
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$60,721,283</b>	<b>\$55,110,415</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

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

## 2022-2023 Final General Fund Budget

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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$60,721,283</b>	<b>\$55,110,415</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

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

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$60,721,283</b>	<b>\$55,110,415</b>
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