

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/18/2022

Para-Biller  
President of the Board - Original Signature Required

07/05/22  
Date

Patty J. Dwyer, Sr.

Secretary of the Board - Original Signature Required

07-05-22  
Date

Joseph F. Ingoglia  
Chief School Administrator - Original Signature Required

7-5-22  
Date

Kristy Straub  
Contact Person

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Telephone Extension

kristy.straub@nasdedu.com  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northwest Area SD	COUNTY : Luzerne	AUN : 118406003
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

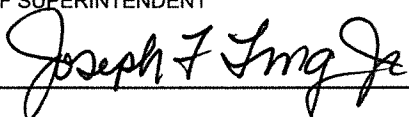
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$20989093
Ending Unassigned Fund Balance	\$-611127
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-2.91%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/5/22
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DUE DATE: AUGUST 15, 2022

# FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Northwest Area SD	County : Luzerne	AUN Number : 118406003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT  <i>Yara Billew</i>	DATE  07/05/22
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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: \$76,059.43 C x 2%: \$12,291.02</p>	Approximately \$239
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	06/30/21 \$1,606,598, 8% as allowable by PDE
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.	8% as allowable by PDE

<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	
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>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,880,765
7000 Revenue from State Sources	11,910,401
8000 Revenue from Federal Sources	586,800
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,377,966</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$20,377,966</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,853,761
6112 Interim Real Estate Taxes	9,039
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	7,950
6120 Current Per Capita Taxes, Section 679	15,950
6140 Current Act 511 Taxes - Flat Rate Assessments	38,750
6150 Current Act 511 Taxes - Proportional Assessments	956,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	630,000
6500 Earnings on Investments	6,300
6700 Revenues from LEA Activities	14,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	214,965
6940 Tuition from Patrons	100,000
6990 Refunds and Other Miscellaneous Revenue	26,500
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,880,765</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,330,000
7160 Tuition for Orphans Subsidy	75,000
7220 Vocational Education	25,000
7271 Special Education funds for School-Aged Pupils	950,000
7311 Pupil Transportation Subsidy	1,050,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,500
7340 State Property Tax Reduction Allocation	614,551
7501 PA Accountability Grants	213,067
7810 State Share of Social Security and Medicare Taxes	299,508
7820 State Share of Retirement Contributions	1,335,775
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,910,401</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	260,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21St Century Schools	20,000
8749 Other CARES Act Funding	136,800
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	125,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$586,800</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,377,966</b>

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,853,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>	
Total Approx. Tax Revenue:	\$6,468,312	
Approx. Tax Levy for Tax Rate Calculation:	\$7,542,079	
	Luzerne	Total

2021-22 Data		
a. Assessed Value	\$604,667,600	\$604,667,600
b. Real Estate Mills	11.9246	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$525,949,901	\$525,949,901
d. Assessed Value	\$604,667,600	\$604,667,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$7,210,419	\$7,210,419
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$7,210,419	\$7,210,419
(f Total * g)		
i. Base Mills Subject to Index	11.9246	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.50000%	84.50000%
k. Tax Levy Needed	\$7,542,079	\$7,542,079
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	12.4731	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,542,079	\$7,542,079
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,927,528
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,853,761
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,853,761	
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>	
Total Approx. Tax Revenue:	\$6,468,312	
Approx. Tax Levy for Tax Rate Calculation:	\$7,542,079	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.4731	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,542,079	\$7,542,079
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	\$16,792.00	
Number of Homestead/Farmstead Properties	2571	2571
Median Assessed Value of Homestead Properties		\$90,000



Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,853,761
Amount of Tax Relief for Homestead Exclusions	<u>\$614,551</u>
Total Approx. Tax Revenue:	\$6,468,312
Approx. Tax Levy for Tax Rate Calculation:	\$7,542,079
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$614,551	Lowering RE Tax Rate	\$0	\$614,551
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$614,551

<u>CODE</u>								
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>					
Luzerne	604,667,600	12.4731	7,542,079				84.50000%	
<b>Totals:</b>	<b>604,667,600</b>		<b>7,542,079</b>	-	614,551	=	6,927,528	X 84.50000% = 5,853,761
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				15,950
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	15,700		15,700
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	23,050		23,050
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>						<b>38,750</b>		<b>38,750</b>
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%	850,000		850,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	106,750		106,750
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>						<b>956,750</b>		<b>956,750</b>
<b>Total Act 511, Current Taxes</b>								<b>995,500</b>
<b>Act 511 Tax Limit --&gt;</b>					<b>525,949,901</b>	<b>X</b>	<b>12</b>	<b>6,311,399</b>
					<b>Market Value</b>		<b>Mills</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>									
	Luzerne	11.9246	12.4731	4.60%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes					4.6%				
6144	Current Act 511 Trailer Taxes					4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

LEA : 118406003 Northwest Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,291,631
1200 Special Programs - Elementary / Secondary	4,688,834
1300 Vocational Education	944,854
1400 Other Instructional Programs - Elementary / Secondary	92,282
1800 Pre-Kindergarten	182,868
<b>Total Instruction</b>	<b>\$13,200,469</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	564,139
2200 Support Services - Instructional Staff	22,627
2300 Support Services - Administration	1,281,463
2400 Support Services - Pupil Health	223,082
2500 Support Services - Business	276,275
2600 Operation and Maintenance of Plant Services	1,517,953
2700 Student Transportation Services	2,145,839
2800 Support Services - Central	408,836
<b>Total Support Services</b>	<b>\$6,440,214</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	432,735
<b>Total Operation of Non-Instructional Services</b>	<b>\$432,735</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	915,675
<b>Total Other Expenditures and Financing Uses</b>	<b>\$915,675</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,989,093</b>

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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	3,853,423
200 Personnel Services - Employee Benefits	2,835,148
400 Purchased Property Services	2,400
500 Other Purchased Services	459,650
600 Supplies	131,210
700 Property	8,000
800 Other Objects	1,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,291,631</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,565,515
200 Personnel Services - Employee Benefits	1,100,369
300 Purchased Professional and Technical Services	562,500
500 Other Purchased Services	1,430,500
600 Supplies	28,150
800 Other Objects	1,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,688,834</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	318,065
200 Personnel Services - Employee Benefits	197,089
500 Other Purchased Services	420,000
600 Supplies	9,700
<b>Total Vocational Education</b>	<b>\$944,854</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,282
500 Other Purchased Services	75,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,282</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	99,925
200 Personnel Services - Employee Benefits	82,943
<b>Total Pre-Kindergarten</b>	<b>\$182,868</b>
<b>Total Instruction</b>	<b>\$13,200,469</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	313,286
200 Personnel Services - Employee Benefits	234,103
300 Purchased Professional and Technical Services	6,800
500 Other Purchased Services	5,450
600 Supplies	4,500
<b>Total Support Services - Students</b>	<b>\$564,139</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	13,420
200 Personnel Services - Employee Benefits	5,907
600 Supplies	3,300
<b>Total Support Services - Instructional Staff</b>	<b>\$22,627</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	616,449
200 Personnel Services - Employee Benefits	474,664
300 Purchased Professional and Technical Services	135,625
400 Purchased Property Services	2,750
500 Other Purchased Services	14,625
600 Supplies	21,100
700 Property	2,500
800 Other Objects	13,750
<b>Total Support Services - Administration</b>	<b>\$1,281,463</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	114,626
200 Personnel Services - Employee Benefits	79,056
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	750
500 Other Purchased Services	150
600 Supplies	6,000
700 Property	1,500
<b>Total Support Services - Pupil Health</b>	<b>\$223,082</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	140,010
200 Personnel Services - Employee Benefits	99,615
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	750
500 Other Purchased Services	150
600 Supplies	4,500
800 Other Objects	1,250
<b>Total Support Services - Business</b>	<b>\$276,275</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	414,323
200 Personnel Services - Employee Benefits	306,155
300 Purchased Professional and Technical Services	304,900
400 Purchased Property Services	138,250
500 Other Purchased Services	82,500
600 Supplies	260,575
700 Property	10,000
800 Other Objects	1,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,517,953</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	2,144,839
600 Supplies	1,000

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$2,145,839</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	117,923
200 Personnel Services - Employee Benefits	92,313
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	109,000
500 Other Purchased Services	27,100
600 Supplies	30,000
700 Property	7,500
<b>Total Support Services - Central</b>	<b>\$408,836</b>
<b>Total Support Services</b>	<b>\$6,440,214</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	164,851
200 Personnel Services - Employee Benefits	52,434
300 Purchased Professional and Technical Services	68,250
400 Purchased Property Services	10,000
500 Other Purchased Services	48,500
600 Supplies	41,650
700 Property	30,000
800 Other Objects	17,050
<b>Total Student Activities</b>	<b>\$432,735</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$432,735</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
900 Other Uses of Funds	915,675
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$915,675</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$915,675</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,989,093</b>

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,400,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$1,400,000	\$1,000,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	1,400,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
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	\$1,400,000	\$1,000,000
TOTAL CASH AND INVESTMENTS	\$2,800,000	\$2,000,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	8,392,850	7,530,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	175,000	175,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,567,850</b>	<b>\$7,705,675</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Investment Trust Fund</b>		
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 Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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 Pension Trust Fund</b>		
<b>Activity Fund</b>		
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 Activity Fund</b>		
<b>Other Agency Fund</b>		
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 Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$8,567,850</b>	<b>\$7,705,675</b>	

<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	\$8,567,850	\$7,705,675

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(611,127)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$611,127)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$611,127)