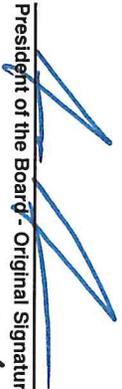


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/16/2022
Date


Secretary of the Board - Original Signature Required

6/16/2022
Date


Chief School Administrator - Original Signature Required

6/16/2022
Date

Michael D Frentz

(717)838-3144 Extn :

Contact Person

Telephone Extension

mike_frentz@pasd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Palmyra Area SD	COUNTY : Lebanon	AUN : 113385303
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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	\$60702566
Ending Unassigned Fund Balance	\$4255418
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.01%

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 6/14/2022
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DUE DATE: AUGUST 15, 2022

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

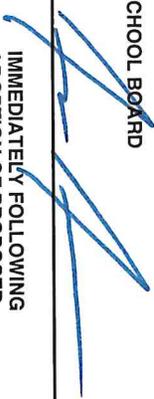
24 PS 6-687(a)(1)

(03/2006)

School District Name : Palmyra Area SD	County : Lebanon	AUN Number : 113385303
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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
	6/14/2022

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide contingency for the unpredictable changes in the cost of goods, services and events which cannot be predicted during budget time.
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.	To provide for the shortfall of projected local and state revenue.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Rate Stabilization Fund for PSERS retirement contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Dental Claims and Tax Appeals.

<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	45,658
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,326,479
0850 Unassigned Fund Balance	4,101,076
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,927,555</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,233,792
7000 Revenue from State Sources	17,123,753
8000 Revenue from Federal Sources	2,239,433
9000 Other Financing Sources	105,588
Total Estimated Revenues And Other Financing Sources	<u>\$60,702,566</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$66,630,121</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	34,461,244
6112 Interim Real Estate Taxes	130,000
6113 Public Utility Realty Taxes	36,500
6114 Payments in Lieu of Current Taxes - State / Local	18,948
6120 Current Per Capita Taxes, Section 679	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	4,803,800
6400 Delinquencies on Taxes Levied / Assessed by the LEA	303,000
6500 Earnings on Investments	65,800
6700 Revenues from LEA Activities	130,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	17,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	140,000
6940 Tuition from Patrons	135,000
6980 Revenue from Community Services Activities	740,000
6990 Refunds and Other Miscellaneous Revenue	82,000

REVENUE FROM LOCAL SOURCES \$41,233,792

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,472,659
7112 Basic Education Funding-Social Security	940,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,734,652
7311 Pupil Transportation Subsidy	755,757
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	760,495
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,068
7340 State Property Tax Reduction Allocation	433,326
7505 Ready to Learn Block Grant	361,796
7820 State Share of Retirement Contributions	4,550,000

REVENUE FROM STATE SOURCES \$17,123,753

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	380,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	76,837
8517 NCLB, Title IV - 21st Century Schools	24,434
8732 ARRA - Qualified School Construction Bonds (QSCB)	683,000

Amount

REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,075,162
REVENUE FROM FEDERAL SOURCES	\$2,239,433
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	105,588
OTHER FINANCING SOURCES	\$105,588
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,702,566

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$34,461,244
Amount of Tax Relief for Homestead Exclusions		<u>\$433,326</u>
Total Approx. Tax Revenue:		\$34,894,570
Approx. Tax Levy for Tax Rate Calculation:		\$35,770,957
	Lebanon	Total

2021-22 Data		
a. Assessed Value	\$2,107,888,200	\$2,107,888,200
b. Real Estate Mills	16.2690	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,897,646,944	\$1,897,646,944
d. Assessed Value	\$2,122,653,500	\$2,122,653,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$34,293,233	\$34,293,233
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$34,293,233	\$34,293,233
(f Total * g)		
i. Base Mills Subject to Index	16.2690	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.51996%	97.51996%
k. Tax Levy Needed	\$35,770,957	\$35,770,957
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.8520	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,770,957	\$35,770,957
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$35,337,631
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$34,461,244
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$34,461,244	
Amount of Tax Relief for Homestead Exclusions	<u>\$433,326</u>	
Total Approx. Tax Revenue:	\$34,894,570	
Approx. Tax Levy for Tax Rate Calculation:	\$35,770,957	

Lebanon

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9848	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,052,845	\$36,052,845
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	\$3,963.00	
Number of Homestead/Farmstead Properties	6489	6489
Median Assessed Value of Homestead Properties		\$205,194

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$34,461,244
Amount of Tax Relief for Homestead Exclusions	<u>\$433,326</u>
Total Approx. Tax Revenue:	\$34,894,570
Approx. Tax Levy for Tax Rate Calculation:	\$35,770,957

Lebanon		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$433,326	Lowering RE Tax Rate	\$0	\$433,326
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$433,326

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>
Lebanon	2,122,653,500	16.8520	35,770,957			97.51996%	
Totals:	2,122,653,500		35,770,957	433,326 =	35,337,631 X	97.51996% =	34,461,244

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		60,000
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	\$5.00	\$0.00	60,000
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 60,000 60,000

	<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	0.500%	0.000%	4,118,800	4,118,800
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	685,000	685,000
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 4,803,800 4,803,800

Total Act 511, Current Taxes 4,863,800

Act 511 Tax Limit -->	1,897,646,944 X	12	22,771,763
	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> Lebanon	16.2690	16.8520	3.59%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.4%				
6143	Current Act 511 Local Services Taxes					4.4%				
6144	Current Act 511 Trailer Taxes					4.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6152	Current Act 511 Occupation Taxes					4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	23,998,304
1200 Special Programs - Elementary / Secondary	8,919,161
1300 Vocational Education	1,072,178
1400 Other Instructional Programs - Elementary / Secondary	453,787
Total Instruction	\$34,443,430
2000 Support Services	
2100 Support Services - Students	2,363,928
2200 Support Services - Instructional Staff	3,218,520
2300 Support Services - Administration	3,094,158
2400 Support Services - Pupil Health	522,758
2500 Support Services - Business	774,854
2600 Operation and Maintenance of Plant Services	3,957,751
2700 Student Transportation Services	1,830,433
2800 Support Services - Central	1,091,954
2900 Other Support Services	24,616
Total Support Services	\$16,878,972
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,057,684
3300 Community Services	2,000
Total Operation of Non-Instructional Services	\$1,059,684
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,770,968
5900 Budgetary Reserve	549,512
Total Other Expenditures and Financing Uses	\$8,320,480
Total Estimated Expenditures and Other Financing Uses	\$60,702,566

2022-2023 Final General Fund Budget

LEA : 113385303 Palmyra Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,618,398
200 Personnel Services - Employee Benefits	8,575,176
300 Purchased Professional and Technical Services	226,438
400 Purchased Property Services	93,288
500 Other Purchased Services	1,075,598
600 Supplies	398,085
700 Property	9,514
800 Other Objects	1,807
Total Regular Programs - Elementary / Secondary	\$23,998,304
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,872,257
200 Personnel Services - Employee Benefits	2,197,218
300 Purchased Professional and Technical Services	1,083,471
500 Other Purchased Services	1,708,766
600 Supplies	52,348
700 Property	4,141
800 Other Objects	960
Total Special Programs - Elementary / Secondary	\$8,919,161
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,072,178
Total Vocational Education	\$1,072,178
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	265,246
200 Personnel Services - Employee Benefits	124,566
300 Purchased Professional and Technical Services	34,700
500 Other Purchased Services	26,575
600 Supplies	2,700
Total Other Instructional Programs - Elementary / Secondary	\$453,787
Total Instruction	\$34,443,430
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,408,619
200 Personnel Services - Employee Benefits	823,414
300 Purchased Professional and Technical Services	115,477
500 Other Purchased Services	2,145
600 Supplies	13,673
800 Other Objects	600
Total Support Services - Students	\$2,363,928
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,221,654
200 Personnel Services - Employee Benefits	1,028,280
300 Purchased Professional and Technical Services	45,510

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	600,277
500 Other Purchased Services	5,713
600 Supplies	269,686
700 Property	45,000
800 Other Objects	2,400
Total Support Services - Instructional Staff	\$3,218,520
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,674,163
200 Personnel Services - Employee Benefits	994,398
300 Purchased Professional and Technical Services	236,097
400 Purchased Property Services	21,887
500 Other Purchased Services	36,771
600 Supplies	93,893
700 Property	3,720
800 Other Objects	33,229
Total Support Services - Administration	\$3,094,158
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	319,202
200 Personnel Services - Employee Benefits	191,161
300 Purchased Professional and Technical Services	2,834
400 Purchased Property Services	255
500 Other Purchased Services	54
600 Supplies	8,711
700 Property	541
Total Support Services - Pupil Health	\$522,758
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	410,742
200 Personnel Services - Employee Benefits	240,012
300 Purchased Professional and Technical Services	17,510
400 Purchased Property Services	8,840
500 Other Purchased Services	17,900
600 Supplies	72,850
700 Property	2,000
800 Other Objects	5,000
Total Support Services - Business	\$774,854
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,411,586
200 Personnel Services - Employee Benefits	955,468
300 Purchased Professional and Technical Services	11,200
400 Purchased Property Services	661,742
500 Other Purchased Services	151,155
600 Supplies	740,200
700 Property	23,200
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$3,957,751

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	23,088
200 Personnel Services - Employee Benefits	17,810
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,668,665
600 Supplies	119,870
Total Student Transportation Services	\$1,830,433
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	527,092
200 Personnel Services - Employee Benefits	350,399
300 Purchased Professional and Technical Services	30,476
400 Purchased Property Services	35,381
500 Other Purchased Services	113,880
600 Supplies	16,680
700 Property	12,360
800 Other Objects	5,686
Total Support Services - Central	\$1,091,954
2900 <u>Other Support Services</u>	
500 Other Purchased Services	24,616
Total Other Support Services	\$24,616
Total Support Services	\$16,878,972
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	547,640
200 Personnel Services - Employee Benefits	251,096
300 Purchased Professional and Technical Services	82,190
400 Purchased Property Services	14,850
500 Other Purchased Services	87,721
600 Supplies	61,537
800 Other Objects	12,650
Total Student Activities	\$1,057,684
3300 <u>Community Services</u>	
800 Other Objects	2,000
Total Community Services	\$2,000
Total Operation of Non-Instructional Services	\$1,059,684
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	14,480
900 Other Uses of Funds	7,756,488
Total Debt Service / Other Expenditures and Financing Uses	\$7,770,968
5900 <u>Budgetary Reserve</u>	
800 Other Objects	549,512

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$549,512
Total Other Expenditures and Financing Uses	\$8,320,480
TOTAL EXPENDITURES	\$60,702,566

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,510,000	6,756,000
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	1,446,300	946,300
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	57,000	57,000
Other Agency Fund	35,000	30,000
Permanent Fund		
Total Cash and Short-Term Investments	\$8,048,300	\$7,789,300

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	\$8,048,300	\$7,789,300
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	53,105,000	47,935,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	979,620	979,620
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,994,466	5,994,466
0599 Other Noncurrent Liabilities		

Total General Fund	\$60,079,086	\$54,909,086
---------------------------	---------------------	---------------------

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$60,079,086	\$54,909,086

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	\$60,079,086	\$54,909,086
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	45,658
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,172,137
0850 Unassigned Fund Balance	4,255,418
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,927,555
5900 Budgetary Reserve	549,512
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,522,725