

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required6-28-22

Date

Secretary of the Board - Original Signature Required6-28-22

Date

Chief School Administrator - Original Signature Required6/30/22

DateThomas J Melone

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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 : Pittston Area SD	COUNTY : Luzerne	AUN : 118406602
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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 ☒

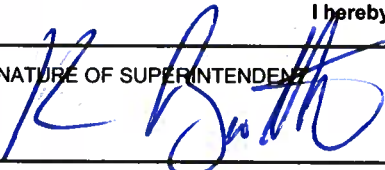
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$64530528
Ending Unassigned Fund Balance	\$5125124
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.94%

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 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 : Pittston Area SD	County : Luzerne	AUN Number : 118406602
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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 5/19/22
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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>
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.	The amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs and non-realization of anticipated revenue.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The amount is assigned for retirement and health care increases and potential capital improvements.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	2,402,185	
0850 Unassigned Fund Balance	4,542,270	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,944,455</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	33,155,405	
7000 Revenue from State Sources	22,452,612	
8000 Revenue from Federal Sources	8,063,129	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$63,721,146</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$70,665,601</u>

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,352,009
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	86,000
6150 Current Act 511 Taxes - Proportional Assessments	3,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,100,000
6500 Earnings on Investments	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	545,496
6910 Rentals	2,500
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	149,400
REVENUE FROM LOCAL SOURCES	\$33,155,405
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,520,860
7112 Basic Education Funding-Social Security	1,054,414
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,899,846
7311 Pupil Transportation Subsidy	1,790,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	808,205
7330 Health Services (Medical, Dental, Nurse, Act 25)	65,000
7340 State Property Tax Reduction Allocation	1,063,237
7505 Ready to Learn Block Grant	495,591
7820 State Share of Retirement Contributions	4,745,459
REVENUE FROM STATE SOURCES	\$22,452,612
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,185,091
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,837
8517 NCLB, Title IV - 21St Century Schools	82,824
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	161,001
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	676,025
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	5,294,663
8751 ARP ESSER Learning Loss	257,860
8752 ARP ESSER Summer Programs	74,414
8753 ARP ESSER Afterschool Programs	74,414

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$8,063,129
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	63,721,146

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,352,009	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,237</u>	
Total Approx. Tax Revenue:	\$27,415,246	
Approx. Tax Levy for Tax Rate Calculation:	\$30,343,247	
	Luzerne	Total

2021-22 Data		
a. Assessed Value	\$1,766,760,300	\$1,766,760,300
b. Real Estate Mills	16.5413	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,603,640,121	\$1,603,640,121
d. Assessed Value	\$1,834,393,100	\$1,834,393,100
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$29,224,512	\$29,224,512
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$29,224,512	\$29,224,512
(f Total * g)		
i. Base Mills Subject to Index	16.5413	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$30,343,247	\$30,343,247
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.5413	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,343,247	\$30,343,247
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,280,010
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,352,009
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,352,009	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,237</u>	
Total Approx. Tax Revenue:	\$27,415,246	
Approx. Tax Levy for Tax Rate Calculation:	\$30,343,247	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.2691	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,678,318	\$31,678,318
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	\$9,076.00	
Number of Homestead/Farmstead Properties	7082	7082
Median Assessed Value of Homestead Properties		\$91,700

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,352,009
Amount of Tax Relief for Homestead Exclusions	<u>\$1,063,237</u>
Total Approx. Tax Revenue:	\$27,415,246
Approx. Tax Levy for Tax Rate Calculation:	\$30,343,247
	Luzerne
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,063,237	Lowering RE Tax Rate	\$0	\$1,063,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,063,237

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Luzerne	1,834,393,100	16.5413	30,343,247				90.00000%		
Totals:				1,834,393,100	30,343,247	-	1,063,237	=	29,280,010 X 90.00000% = 26,352,009
				<u>Rate</u>	<u>Estimated Revenue</u>				
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0				
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	86,000	86,000		
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0		
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0		
Total Current Act 511 Taxes – Flat Rate Assessments						86,000	86,000		
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	3,375,000	3,375,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	350,000	350,000		
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						3,725,000	3,725,000		
Total Act 511, Current Taxes							3,811,000		
Act 511 Tax Limit -->					1,603,640,121	X	12	19,243,681	
					Market Value		Mills	(511 Limit)	

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Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Luzerne	16.5413	16.5413	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	28,224,362
1200 Special Programs - Elementary / Secondary	6,360,222
1300 Vocational Education	1,899,048
1400 Other Instructional Programs - Elementary / Secondary	1,498,268
Total Instruction	\$37,981,900
2000 Support Services	
2100 Support Services - Students	1,237,055
2200 Support Services - Instructional Staff	1,786,669
2300 Support Services - Administration	3,016,698
2400 Support Services - Pupil Health	603,273
2500 Support Services - Business	737,366
2600 Operation and Maintenance of Plant Services	10,519,058
2700 Student Transportation Services	3,136,046
2800 Support Services - Central	106,383
2900 Other Support Services	68,000
Total Support Services	\$21,210,548
3000 Operation of Non-Instructional Services	
3200 Student Activities	962,909
3300 Community Services	26,280
Total Operation of Non-Instructional Services	\$989,189
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,778,891
5200 Interfund Transfers - Out	570,000
Total Other Expenditures and Financing Uses	\$4,348,891
Total Estimated Expenditures and Other Financing Uses	\$64,530,528

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,718,061
200 Personnel Services - Employee Benefits	11,060,863
400 Purchased Property Services	43,000
500 Other Purchased Services	2,912,614
600 Supplies	479,824
700 Property	8,500
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$28,224,362
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,129,755
200 Personnel Services - Employee Benefits	1,832,042
300 Purchased Professional and Technical Services	1,250,000
500 Other Purchased Services	1,058,150
600 Supplies	90,175
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$6,360,222
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	411,752
200 Personnel Services - Employee Benefits	318,767
500 Other Purchased Services	1,145,279
600 Supplies	23,250
Total Vocational Education	\$1,899,048
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	749,097
200 Personnel Services - Employee Benefits	569,875
300 Purchased Professional and Technical Services	54,700
500 Other Purchased Services	6,000
600 Supplies	118,596
Total Other Instructional Programs - Elementary / Secondary	\$1,498,268
Total Instruction	\$37,981,900
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	606,865
200 Personnel Services - Employee Benefits	432,515
300 Purchased Professional and Technical Services	185,000
400 Purchased Property Services	6,300
500 Other Purchased Services	500
600 Supplies	5,675
800 Other Objects	200
Total Support Services - Students	\$1,237,055
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	729,560

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	510,499
300 Purchased Professional and Technical Services	156,000
400 Purchased Property Services	281,100
500 Other Purchased Services	18,483
600 Supplies	91,027
Total Support Services - Instructional Staff	\$1,786,669
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,510,297
200 Personnel Services - Employee Benefits	994,051
300 Purchased Professional and Technical Services	311,750
400 Purchased Property Services	74,000
500 Other Purchased Services	41,575
600 Supplies	67,050
800 Other Objects	17,975
Total Support Services - Administration	\$3,016,698
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	320,659
200 Personnel Services - Employee Benefits	257,114
300 Purchased Professional and Technical Services	18,000
600 Supplies	7,000
800 Other Objects	500
Total Support Services - Pupil Health	\$603,273
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	301,700
200 Personnel Services - Employee Benefits	272,366
300 Purchased Professional and Technical Services	137,000
400 Purchased Property Services	6,500
500 Other Purchased Services	7,500
600 Supplies	7,000
700 Property	3,500
800 Other Objects	1,800
Total Support Services - Business	\$737,366
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,211,237
200 Personnel Services - Employee Benefits	1,678,975
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	511,600
500 Other Purchased Services	315,199
600 Supplies	911,100
700 Property	4,883,247
800 Other Objects	2,200
Total Operation and Maintenance of Plant Services	\$10,519,058
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	3,135,946
800 Other Objects	100

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,136,046
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	56,400
200 Personnel Services - Employee Benefits	49,483
300 Purchased Professional and Technical Services	500
Total Support Services - Central	\$106,383
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	60,000
Total Other Support Services	\$68,000
Total Support Services	\$21,210,548
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	425,000
200 Personnel Services - Employee Benefits	189,168
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	17,700
500 Other Purchased Services	171,000
600 Supplies	106,041
700 Property	7,000
800 Other Objects	2,000
Total Student Activities	\$962,909
3300 <u>Community Services</u>	
600 Supplies	11,280
800 Other Objects	15,000
Total Community Services	\$26,280
Total Operation of Non-Instructional Services	\$989,189
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	556,391
900 Other Uses of Funds	3,222,500
Total Debt Service / Other Expenditures and Financing Uses	\$3,778,891
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	570,000
Total Interfund Transfers - Out	\$570,000
Total Other Expenditures and Financing Uses	\$4,348,891
TOTAL EXPENDITURES	\$64,530,528

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<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	9,000,000	9,250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	8,000	7,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,000,000	500,000
Debt Service Fund	150,000	100,000
Food Service / Cafeteria Operations Fund	50,000	40,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	1,500	1,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	150,000	140,000
Permanent Fund		
Total Cash and Short-Term Investments	\$11,359,500	\$10,039,000

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,359,500	\$10,039,000

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

<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		

<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>
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		

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			
Total Permanent Fund			
Total Long-Term Indebtedness			

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<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	600,000	650,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$600,000	\$650,000
TOTAL INDEBTEDNESS	\$600,000	\$650,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,009,949
0850 Unassigned Fund Balance	5,125,124
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,135,073
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,135,073