

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022

*Maria Duzsik*  
\_\_\_\_\_  
President of the Board - Original Signature Required

*6/15/22*  
\_\_\_\_\_  
Date

*[Signature]*  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

*6/15/22*  
\_\_\_\_\_  
Date

*Elizabeth M. Robison*  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

*6/15/22*  
\_\_\_\_\_  
Date

Ann Marie Ohmnacht  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pocono Mountain SD	COUNTY : Monroe	AUN : 120455403
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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	\$232540000
Ending Unassigned Fund Balance	\$7767246
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.34%

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 
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DUE DATE: AUGUST 15, 2022

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

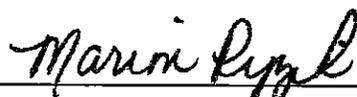
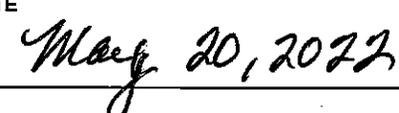
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pocono Mountain SD	<b>County :</b> Monroe	<b>AUN Number :</b> 120455403
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  	<b>DATE</b>  
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is to be utilized for annual operating contingencies that occur during the course of the fiscal year.
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.	Estimated Ending Fund Balance is on hand to maintain reserve for future needs.

<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	144,981
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	14,342,246
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$14,342,246</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	138,709,139
7000 Revenue from State Sources	72,440,861
8000 Revenue from Federal Sources	12,315,000
9000 Other Financing Sources	2,500,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$225,965,000</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$240,307,246</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	119,642,328
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	135,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6150 Current Act 511 Taxes - Proportional Assessments	6,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	8,700,000
6500 Earnings on Investments	1,061,811
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,580,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	110,000
6960 Services Provided Other Local Governmental Units / LEAs	200,000
6990 Refunds and Other Miscellaneous Revenue	150,000

**REVENUE FROM LOCAL SOURCES \$138,709,139**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	31,249,325
7112 Basic Education Funding-Social Security	3,450,624
7160 Tuition for Orphans Subsidy	940,000
7220 Vocational Education	423,338
7271 Special Education funds for School-Aged Pupils	6,847,091
7311 Pupil Transportation Subsidy	2,635,325
7312 Nonpublic and Charter School Pupil Transportation Subsidy	114,675
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,129,130
7330 Health Services (Medical, Dental, Nurse, Act 25)	164,000
7340 State Property Tax Reduction Allocation	7,816,742
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	1,534,068
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	219,730
7820 State Share of Retirement Contributions	15,886,813

**REVENUE FROM STATE SOURCES \$72,440,861**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	3,400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	400,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	180,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	5,000,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,500,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$12,315,000</b>
<b>OTHER FINANCING SOURCES</b>	
9360 Internal Service Fund Transfers	2,500,000
<b>OTHER FINANCING SOURCES</b>	<b>\$2,500,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>225,965,000</b>

Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$119,642,328
Amount of Tax Relief for Homestead Exclusions	<u>\$7,848,902</u>
Total Approx. Tax Revenue:	\$127,491,230
Approx. Tax Levy for Tax Rate Calculation:	\$137,191,959

Monroe

Total

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<b>2021-22 Data</b>		
a. Assessed Value	\$6,776,105,158	\$6,776,105,158
b. Real Estate Mills	19.9050	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$5,527,329,349	\$5,527,329,349
d. Assessed Value	\$6,741,619,621	\$6,741,619,621
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$134,878,373	\$134,878,373
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$134,878,373	\$134,878,373
(f Total * g)		
i. Base Mills Subject to Index	19.9050	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$137,191,959	\$137,191,959
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>20.3500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$137,191,959	\$137,191,959
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$129,343,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$119,642,328
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$119,642,328</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$7,848,902</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$127,491,230</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$137,191,959</b>	
	<b>Monroe</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.8007	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$140,230,407	\$140,230,407
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$28,841.00	
Number of Homestead/Farmstead Properties	13373	13373
Median Assessed Value of Homestead Properties		\$139,360

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Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$119,642,328</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$7,848,902</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$127,491,230</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$137,191,959</b>

<b>Monroe</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$7,816,742	Lowering RE Tax Rate	\$0	\$7,816,742
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$32,160			\$32,160
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$7,848,902</b>

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>
Monroe	6,741,619,621	20.3500	137,191,959			92.50000%	
<b>Totals:</b>	<b>6,741,619,621</b>		<b>137,191,959</b>	- 7,848,902	= 129,343,057	X 92.50000%	= 119,642,328

	<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

**Total Current Act 511 Taxes -- Flat Rate Assessments 0 0**

	<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%	5,550,000	5,550,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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 6,750,000 6,750,000**

**Total Act 511, Current Taxes 6,750,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>5,527,329,349 X</b>	<b>12</b>	<b>66,327,952</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> Monroe	19.9050	20.3500	2.24%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	92,609,337
1200 Special Programs - Elementary / Secondary	39,804,766
1300 Vocational Education	3,135,100
1400 Other Instructional Programs - Elementary / Secondary	2,391,127
1500 Nonpublic School Programs	5,500
<b>Total Instruction</b>	<b>\$137,945,830</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	9,198,854
2200 Support Services - Instructional Staff	9,296,346
2300 Support Services - Administration	12,567,694
2400 Support Services - Pupil Health	2,731,740
2500 Support Services - Business	1,847,089
2600 Operation and Maintenance of Plant Services	18,265,476
2700 Student Transportation Services	13,343,916
2800 Support Services - Central	3,119,894
2900 Other Support Services	81,950
<b>Total Support Services</b>	<b>\$70,452,959</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	4,452,956
3300 Community Services	39,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,491,956</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	18,699,255
5200 Interfund Transfers - Out	5,000
5900 Budgetary Reserve	945,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,649,255</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$232,540,000</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	48,545,034
200 Personnel Services - Employee Benefits	32,776,926
300 Purchased Professional and Technical Services	156,875
400 Purchased Property Services	117,250
500 Other Purchased Services	9,523,100
600 Supplies	1,444,680
800 Other Objects	45,472
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$92,609,337</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,083,915
200 Personnel Services - Employee Benefits	9,509,261
300 Purchased Professional and Technical Services	9,457,500
500 Other Purchased Services	6,660,000
600 Supplies	80,750
800 Other Objects	13,340
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$39,804,766</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	3,135,100
<b>Total Vocational Education</b>	<b>\$3,135,100</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,148,693
200 Personnel Services - Employee Benefits	775,580
300 Purchased Professional and Technical Services	72,001
500 Other Purchased Services	375,250
600 Supplies	19,203
800 Other Objects	400
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,391,127</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
600 Supplies	5,500
<b>Total Nonpublic School Programs</b>	<b>\$5,500</b>
<b>Total Instruction</b>	<b>\$137,945,830</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	5,432,056
200 Personnel Services - Employee Benefits	3,667,647
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	11,700
600 Supplies	5,201
800 Other Objects	7,250
<b>Total Support Services - Students</b>	<b>\$9,198,854</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	3,645,364
200 Personnel Services - Employee Benefits	2,886,299
300 Purchased Professional and Technical Services	232,000
400 Purchased Property Services	287,000
500 Other Purchased Services	187,000
600 Supplies	1,431,983
700 Property	620,000
800 Other Objects	6,700
<b>Total Support Services - Instructional Staff</b>	<b>\$9,296,346</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	5,645,104
200 Personnel Services - Employee Benefits	3,951,235
300 Purchased Professional and Technical Services	1,250,500
400 Purchased Property Services	9,500
500 Other Purchased Services	331,280
600 Supplies	178,125
800 Other Objects	1,201,950
<b>Total Support Services - Administration</b>	<b>\$12,567,694</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	1,627,366
200 Personnel Services - Employee Benefits	1,098,774
400 Purchased Property Services	1,000
500 Other Purchased Services	4,400
800 Other Objects	200
<b>Total Support Services - Pupil Health</b>	<b>\$2,731,740</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	1,015,388
200 Personnel Services - Employee Benefits	685,576
400 Purchased Property Services	12,525
500 Other Purchased Services	125,200
600 Supplies	1,000
800 Other Objects	7,400
<b>Total Support Services - Business</b>	<b>\$1,847,089</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	6,307,581
200 Personnel Services - Employee Benefits	4,258,790
300 Purchased Professional and Technical Services	1,697,000
400 Purchased Property Services	1,113,780
500 Other Purchased Services	530,050
600 Supplies	4,351,775
800 Other Objects	6,500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$18,265,476</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	172,020
200 Personnel Services - Employee Benefits	116,146

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	21,000
500 Other Purchased Services	12,009,250
600 Supplies	1,024,000
800 Other Objects	1,500
<b>Total Student Transportation Services</b>	<b>\$13,343,916</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	721,080
200 Personnel Services - Employee Benefits	486,864
300 Purchased Professional and Technical Services	1,375,000
500 Other Purchased Services	486,450
600 Supplies	21,500
800 Other Objects	29,000
<b>Total Support Services - Central</b>	<b>\$3,119,894</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	81,950
<b>Total Other Support Services</b>	<b>\$81,950</b>
<b>Total Support Services</b>	<b>\$70,452,959</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,868,778
200 Personnel Services - Employee Benefits	1,261,774
300 Purchased Professional and Technical Services	27,425
400 Purchased Property Services	95,200
500 Other Purchased Services	609,159
600 Supplies	323,797
800 Other Objects	266,823
<b>Total Student Activities</b>	<b>\$4,452,956</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	29,000
800 Other Objects	10,000
<b>Total Community Services</b>	<b>\$39,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$4,491,956</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,470,735
900 Other Uses of Funds	14,228,520
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$18,699,255</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	945,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$945,000
Total Other Expenditures and Financing Uses	\$19,649,255
<b>TOTAL EXPENDITURES</b>	<b>\$232,540,000</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	35,000,000	35,000,000
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	8,500,000	7,000,000
Other Capital Projects Fund	500,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	11,000,000	9,000,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$56,450,000</b>	<b>\$52,700,000</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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$56,450,000</b>	<b>\$52,700,000</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
<b>General Fund</b>		
0510 Bonds Payable	130,035,000	115,995,000
0520 Extended-Term Financing Agreements Payable	420,299	301,023
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	6,400,000	6,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	84,000,000	85,000,000
0599 Other Noncurrent Liabilities	325,000,000	330,000,000
<b>Total General Fund</b>	<b>\$545,855,299</b>	<b>\$537,496,023</b>

**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>		

**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>		

**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>		

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$545,855,299</b>	<b>\$537,496,023</b>

**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	29,000,000	31,000,000
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	25,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,500,000	1,500,000
Private Purpose Trust Fund	15,000	10,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	250,000	250,000
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$31,240,000</b>	<b>\$33,360,000</b>
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<b>TOTAL INDEBTEDNESS</b>	<b>\$577,095,299</b>	<b>\$570,856,023</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	144,981
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,767,246
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,767,246</b>
<b>5900 Budgetary Reserve</b>	<b>945,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$8,857,227</b>