

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022

President of the Board - Original Signature Required



Date

8/2/22

Secretary of the Board - Original Signature Required



Date

8/2/22

Chief School Administrator - Original Signature Required

Connie Ligenza

Contact Person

(570)667-2570

Telephone

Extn : 1060

Extension

cligenza@tamaquasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tamaqua Area SD	COUNTY : Schuylkill	AUN : 129547603
--------------------------------------	------------------------	--------------------

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%

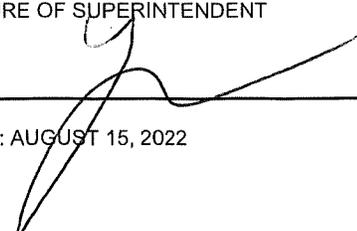
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

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

Total Budgeted Expenditures	\$38578277
Ending Unassigned Fund Balance	\$1340554
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.47%

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 8/2/22
--	----------------

DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Tamaqua Area SD	County : Schuylkill
AUN Number : 129547603	

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 8/2/22
---	----------------

**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: \$20,896.66 C x 2%: \$17,641.72</p>	<p>There are multiple properties that do not receive the entire HS exclusion because the amount of the assessed value is less than the exclusion itself; the excess HS \$\$\$\$ is then allocated to the remaining properties that meet or exceed the value.</p>
5300	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2600, Object 100: \$873,690.00 Function 2600, Object 200: \$972,354.00</p>	<p>This is due to lower wages and high cost of health insurance and PSERS.</p>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$17,842.00 Function 2700, Object 200: \$21,286.00</p>	<p>This is due to lower wages and high cost of health insurance and PSERS.</p>
8080	<p>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.</p>	<p>Cash flow, emergency expenditures and other operating variances.</p>

<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		
0850 Unassigned Fund Balance	3,070,811	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,070,811</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,601,401	
7000 Revenue from State Sources	14,885,499	
8000 Revenue from Federal Sources	4,339,120	
9000 Other Financing Sources	22,000	
Total Estimated Revenues And Other Financing Sources		<u>\$36,848,020</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$39,918,831</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,486,150
6113 Public Utility Realty Taxes	14,820
6114 Payments in Lieu of Current Taxes - State / Local	10,263
6120 Current Per Capita Taxes, Section 679	32,305
6140 Current Act 511 Taxes - Flat Rate Assessments	1,127,935
6150 Current Act 511 Taxes - Proportional Assessments	1,844,386
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,430,722
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	57,671
6800 Revenues from Intermediary Sources / Pass-Through Funds	419,852
6910 Rentals	12,082
6920 Contributions and Donations from Private Sources	132,020
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	13,195
REVENUE FROM LOCAL SOURCES	\$17,601,401
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,134,802
7160 Tuition for Orphans Subsidy	106,513
7271 Special Education funds for School-Aged Pupils	1,673,831
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	39,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,421
7340 State Property Tax Reduction Allocation	882,086
7810 State Share of Social Security and Medicare Taxes	494,854
7820 State Share of Retirement Contributions	2,275,992
REVENUE FROM STATE SOURCES	\$14,885,499
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	510,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	56,178
8517 NCLB, Title IV - 21st Century Schools	32,332
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	3,655,610
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	85,000
REVENUE FROM FEDERAL SOURCES	\$4,339,120

Amount

OTHER FINANCING SOURCES

9370 Trust and Custodial Fund Transfers 22,000

OTHER FINANCING SOURCES \$22,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 36,848,020

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,486,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$882,086</u>	
Total Approx. Tax Revenue:	\$13,368,236	
Approx. Tax Levy for Tax Rate Calculation:	\$14,468,756	
	Schuylkill	Total

2021-22 Data		
a. Assessed Value	\$343,097,045	\$343,097,045
b. Real Estate Mills	39.8500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$831,162,652	\$831,162,652
d. Assessed Value	\$346,474,040	\$346,474,040
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$13,672,417	\$13,672,417
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$13,672,417	\$13,672,417
(f Total * g)		
i. Base Mills Subject to Index	39.8500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.90000%	91.90000%
k. Tax Levy Needed	\$14,468,756	\$14,468,756
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	41.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,468,756	\$14,468,756
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,586,670
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,486,150
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$12,486,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$882,086</u>	
Total Approx. Tax Revenue:	\$13,368,236	
Approx. Tax Levy for Tax Rate Calculation:	\$14,468,756	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.7628	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,469,726	\$14,469,726
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	\$4,786.00	
Number of Homestead/Farmstead Properties	4518	4518
Median Assessed Value of Homestead Properties		\$42,911

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,486,150
Amount of Tax Relief for Homestead Exclusions	<u>\$882,086</u>
Total Approx. Tax Revenue:	\$13,368,236
Approx. Tax Levy for Tax Rate Calculation:	\$14,468,756
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$882,086	Lowering RE Tax Rate	\$0	\$882,086
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$882,086

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>
Schuylkill	346,474,040	41.7600	14,468,756			91.90000%	
Totals:	346,474,040		14,468,756	882,086	= 13,586,670	X 91.90000%	= 12,486,150

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		32,305
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	32,305
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$225.00	\$0.00	1,072,302
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	23,328
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 1,127,935 1,127,935

	<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%	1,656,888	1,656,888
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	187,498	187,498
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 1,844,386 1,844,386

Total Act 511, Current Taxes 2,972,321

Act 511 Tax Limit -->	831,162,652	X	12	9,973,952
	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> Schuylkill	39.8500	41.7600	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$225.00	\$225.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,300,958
1200 Special Programs - Elementary / Secondary	7,123,005
1300 Vocational Education	1,480,107
1400 Other Instructional Programs - Elementary / Secondary	105,703
1500 Nonpublic School Programs	10,000
1600 Adult Education Programs	9,113
Total Instruction	\$22,028,886
2000 Support Services	
2100 Support Services - Students	829,401
2200 Support Services - Instructional Staff	836,735
2300 Support Services - Administration	2,114,812
2400 Support Services - Pupil Health	548,325
2500 Support Services - Business	564,315
2600 Operation and Maintenance of Plant Services	3,619,964
2700 Student Transportation Services	2,072,085
2800 Support Services - Central	7,884
Total Support Services	\$10,593,521
3000 Operation of Non-Instructional Services	
3200 Student Activities	584,120
3300 Community Services	45,527
Total Operation of Non-Instructional Services	\$629,647
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,250,610
5200 Interfund Transfers - Out	2,075,613
Total Other Expenditures and Financing Uses	\$5,326,223
Total Estimated Expenditures and Other Financing Uses	\$38,578,277

2022-2023 Final General Fund Budget

LEA : 129547603 Tamaqua Area SD

Printed 8/3/2022 2:39:56 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,607,531
200 Personnel Services - Employee Benefits	5,334,197
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	1,038,800
600 Supplies	312,430
Total Regular Programs - Elementary / Secondary	\$13,300,958
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,527,781
200 Personnel Services - Employee Benefits	2,430,824
300 Purchased Professional and Technical Services	677,000
400 Purchased Property Services	18,700
500 Other Purchased Services	1,436,000
600 Supplies	32,500
800 Other Objects	200
Total Special Programs - Elementary / Secondary	\$7,123,005
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	371,450
200 Personnel Services - Employee Benefits	323,654
500 Other Purchased Services	774,003
600 Supplies	1,000
700 Property	10,000
Total Vocational Education	\$1,480,107
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	16,003
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,200
600 Supplies	51,000
Total Other Instructional Programs - Elementary / Secondary	\$105,703
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	10,000
Total Nonpublic School Programs	\$10,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,613
600 Supplies	500
Total Adult Education Programs	\$9,113
Total Instruction	\$22,028,886
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	442,442

2022-2023 Final General Fund Budget

LEA : 129547603 Tamaqua Area SD

Printed 8/3/2022 2:39:56 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	368,409
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	1,750
600 Supplies	10,800
Total Support Services - Students	\$829,401
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	334,573
200 Personnel Services - Employee Benefits	333,186
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	56,526
500 Other Purchased Services	4,000
600 Supplies	70,450
700 Property	25,000
Total Support Services - Instructional Staff	\$836,735
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,050,134
200 Personnel Services - Employee Benefits	749,393
300 Purchased Professional and Technical Services	202,700
400 Purchased Property Services	39,500
500 Other Purchased Services	23,815
600 Supplies	30,770
800 Other Objects	18,500
Total Support Services - Administration	\$2,114,812
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	310,372
200 Personnel Services - Employee Benefits	219,048
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	160
500 Other Purchased Services	500
600 Supplies	12,745
Total Support Services - Pupil Health	\$548,325
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	283,277
200 Personnel Services - Employee Benefits	238,888
400 Purchased Property Services	5,900
500 Other Purchased Services	2,000
600 Supplies	32,000
700 Property	2,000
800 Other Objects	250
Total Support Services - Business	\$564,315
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	873,690
200 Personnel Services - Employee Benefits	972,354
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	736,310

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	122,150
600 Supplies	885,760
700 Property	25,000
800 Other Objects	2,700
Total Operation and Maintenance of Plant Services	\$3,619,964
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,842
200 Personnel Services - Employee Benefits	21,286
400 Purchased Property Services	5,200
500 Other Purchased Services	2,027,157
600 Supplies	500
800 Other Objects	100
Total Student Transportation Services	\$2,072,085
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,600
200 Personnel Services - Employee Benefits	284
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	500
600 Supplies	3,500
Total Support Services - Central	\$7,884
Total Support Services	\$10,593,521
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	308,930
200 Personnel Services - Employee Benefits	155,108
300 Purchased Professional and Technical Services	30,194
500 Other Purchased Services	48,343
600 Supplies	34,850
700 Property	-35
800 Other Objects	6,730
Total Student Activities	\$584,120
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	12,729
200 Personnel Services - Employee Benefits	4,798
800 Other Objects	28,000
Total Community Services	\$45,527
Total Operation of Non-Instructional Services	\$629,647
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,250,610
Total Debt Service / Other Expenditures and Financing Uses	\$3,250,610
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,075,613

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$2,075,613
Total Other Expenditures and Financing Uses	\$5,326,223
TOTAL EXPENDITURES	\$38,578,277

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,103,367	8,000,000
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	1,480,284	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	597,074	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	977,012	980,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	261,417	260,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,419,154	\$10,740,000

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	\$12,419,154	\$10,740,000
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	7,120,000	5,585,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	363,689	
0540 Accumulated Compensated Absences	2,194,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,700,000	170,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$11,377,689	\$7,955,000
---------------------------	---------------------	--------------------

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

<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	\$11,377,689	\$7,955,000

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,200,000	1,200,000
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	\$1,200,000	\$1,200,000
TOTAL INDEBTEDNESS	\$12,577,689	\$9,155,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,340,554
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,340,554

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,340,554
--	--------------------