

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2022

President of the Board - Original Signature Required

Shelly Strunkel

Date

6/28/22

Secretary of the Board - Original Signature Required

Caroline Lawson

Date

6/28/22

Chief School Administrator - Original Signature Required

Paul S. Roberts

Date

6/28/22

Jerry C Parrish

Contact Person

Telephone (570)836-8287

Extn : Extension

Email Address jerry.parrish@tasd.net

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tunkhannock Area SD	COUNTY : Wyoming	AUN : 118667503
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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.

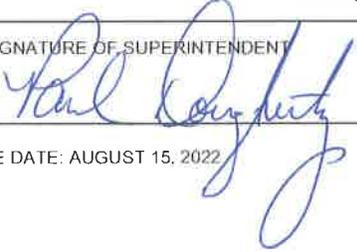
Total Budgeted Expenditures	\$53900576
Ending Unassigned Fund Balance	\$1904592
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.53%

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 6/28/22
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DUE DATE: AUGUST 15, 2022

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Tunkhannock Area SD	County : Wyoming	AUN Number : 118667503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Molly Donald</i>	DATE <i>4-21-22</i>
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$613,328.00 Function 2200, Object 200: \$651,044.00	Cost of Staff Development Tuition Reimbursements has created a discrepancy between salary and benefits. 2271-240
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.	Cash Flow Needs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for increase in PSERS/ Retirement

<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	2,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,404,087
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,904,087</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,497,981
7000 Revenue from State Sources	23,395,979
8000 Revenue from Federal Sources	4,007,121
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$53,901,081</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$58,805,168</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,057,139
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6140 Current Act 511 Taxes - Flat Rate Assessments	43,000
6150 Current Act 511 Taxes - Proportional Assessments	2,110,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,400,300
6500 Earnings on Investments	30,400
6700 Revenues from LEA Activities	19,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	334,442
6910 Rentals	105,000
6990 Refunds and Other Miscellaneous Revenue	340,000
REVENUE FROM LOCAL SOURCES	\$26,497,981
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	12,529,091
7112 Basic Education Funding-Social Security	819,385
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	109,170
7250 Migratory Children	210
7271 Special Education funds for School-Aged Pupils	2,017,988
7311 Pupil Transportation Subsidy	1,863,643
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,706
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	349,293
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,444,097
7505 Ready to Learn Block Grant	401,678
7820 State Share of Retirement Contributions	3,773,718
REVENUE FROM STATE SOURCES	\$23,395,979
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	523,529
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	74,008
8517 NCLB, Title IV - 21st Century Schools	39,094
8521 Vocational Education - Operating Expenditures	22,887
8742 Governor's Emergency Education Relief Fund (GEER)	54,785
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	2,923,383

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	11,839
8752 ARP ESSER Summer Programs	21,298
8753 ARP ESSER Afterschool Programs	21,298
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000

REVENUE FROM FEDERAL SOURCES **\$4,007,121**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **53,901,081**

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$22,057,139
Amount of Tax Relief for Homestead Exclusions		<u>\$1,444,420</u>
Total Approx. Tax Revenue:		\$23,501,559
Approx. Tax Levy for Tax Rate Calculation:		\$25,161,774
	Wyoming	Total

2021-22 Data		
a. Assessed Value	\$307,633,225	\$307,633,225
b. Real Estate Mills	80.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,599,437,847	\$1,599,437,847
d. Assessed Value	\$306,850,900	\$306,850,900
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$24,610,658	\$24,610,658
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$24,610,658	\$24,610,658
(f Total * g)		
i. Base Mills Subject to Index	80.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$25,161,774	\$25,161,774
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	82.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$25,161,774	\$25,161,774
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,717,354
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,057,139
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$22,057,139	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,420</u>	
Total Approx. Tax Revenue:	\$23,501,559	
Approx. Tax Levy for Tax Rate Calculation:	\$25,161,774	

Wyoming

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	83.2000	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,529,995	\$25,529,995
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	\$3,707.00	
Number of Homestead/Farmstead Properties	4775	4775
Median Assessed Value of Homestead Properties		\$28,250

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,057,139	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,444,420</u>	
Total Approx. Tax Revenue:	\$23,501,559	
Approx. Tax Levy for Tax Rate Calculation:	\$25,161,774	
	Wyoming	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,444,097	Lowering RE Tax Rate	\$0	\$1,444,097
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$323			\$323
Amount of Tax Relief from State/Local Sources				\$1,444,420

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>
Wyoming	306,850,900	82.0000	25,161,774			93.00000%	
Totals:	306,850,900		25,161,774	- 1,444,420	= 23,717,354	X 93.00000%	= 22,057,139

	<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	\$10.00	\$0.00	43,000
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 43,000 43,000

	<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%	1,900,000	1,900,000
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	210,000	210,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0	0

Total Current Act 511 Taxes-- Proportional Assessments 2,110,000 2,110,000

Total Act 511, Current Taxes 2,153,000

Act 511 Tax Limit -->	1,599,437,847	X	12	19,193,254
	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> Wyoming	80.0000	82.0000	2.50%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					4.0%				
6141	Current Act 511 Per Capita Taxes					4.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
6144	Current Act 511 Trailer Taxes					4.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					4.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					4.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes-- Proportional Assessments</u>					4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6152	Current Act 511 Occupation Taxes					4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes					4.0%				
6155	Current Act 511 Business Privilege Taxes					4.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					4.0%				
6157	Current Act 511 Mercantile Taxes					4.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,658,399
1200 Special Programs - Elementary / Secondary	9,047,115
1300 Vocational Education	2,012,641
1400 Other Instructional Programs - Elementary / Secondary	748,838
Total Instruction	\$32,466,993
2000 Support Services	
2100 Support Services - Students	1,920,025
2200 Support Services - Instructional Staff	1,465,380
2300 Support Services - Administration	3,323,529
2400 Support Services - Pupil Health	818,856
2500 Support Services - Business	454,374
2600 Operation and Maintenance of Plant Services	5,493,836
2700 Student Transportation Services	3,422,308
2800 Support Services - Central	1,000
2900 Other Support Services	65,000
Total Support Services	\$16,964,308
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,108,783
3300 Community Services	53,914
Total Operation of Non-Instructional Services	\$1,162,697
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,367,931
Total Facilities Acquisition, Construction and Improvement Services	\$1,367,931
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,938,647
Total Other Expenditures and Financing Uses	\$1,938,647
Total Estimated Expenditures and Other Financing Uses	\$53,900,576

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,522,342
200 Personnel Services - Employee Benefits	7,217,203
300 Purchased Professional and Technical Services	197,000
400 Purchased Property Services	45,800
500 Other Purchased Services	1,639,221
600 Supplies	1,032,003
800 Other Objects	4,830
Total Regular Programs - Elementary / Secondary	\$20,658,399
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,517,560
200 Personnel Services - Employee Benefits	2,844,582
300 Purchased Professional and Technical Services	1,122,750
400 Purchased Property Services	950
500 Other Purchased Services	1,398,758
600 Supplies	161,715
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$9,047,115
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	845,618
200 Personnel Services - Employee Benefits	532,256
300 Purchased Professional and Technical Services	15,750
400 Purchased Property Services	19,900
500 Other Purchased Services	442,350
600 Supplies	154,967
800 Other Objects	1,800
Total Vocational Education	\$2,012,641
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	301,450
200 Personnel Services - Employee Benefits	129,353
300 Purchased Professional and Technical Services	174,535
500 Other Purchased Services	130,000
600 Supplies	13,500
Total Other Instructional Programs - Elementary / Secondary	\$748,838
Total Instruction	\$32,466,993
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,043,649
200 Personnel Services - Employee Benefits	810,818
300 Purchased Professional and Technical Services	24,058
400 Purchased Property Services	3,800
500 Other Purchased Services	12,250
600 Supplies	23,550

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,900
Total Support Services - Students	\$1,920,025
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	613,328
200 Personnel Services - Employee Benefits	651,044
300 Purchased Professional and Technical Services	72,469
400 Purchased Property Services	2,750
500 Other Purchased Services	31,209
600 Supplies	76,080
800 Other Objects	18,500
Total Support Services - Instructional Staff	\$1,465,380
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,684,227
200 Personnel Services - Employee Benefits	1,143,585
300 Purchased Professional and Technical Services	329,000
400 Purchased Property Services	5,000
500 Other Purchased Services	66,552
600 Supplies	15,400
800 Other Objects	79,765
Total Support Services - Administration	\$3,323,529
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	473,190
200 Personnel Services - Employee Benefits	319,136
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	500
500 Other Purchased Services	3,330
600 Supplies	8,500
800 Other Objects	700
Total Support Services - Pupil Health	\$818,856
2500 Support Services - Business	
100 Personnel Services - Salaries	209,319
200 Personnel Services - Employee Benefits	167,805
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	2,000
500 Other Purchased Services	15,250
600 Supplies	4,000
800 Other Objects	4,000
Total Support Services - Business	\$454,374
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,633,109
200 Personnel Services - Employee Benefits	1,351,414
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	749,350
500 Other Purchased Services	290,123
600 Supplies	1,385,840

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<u>Description</u>	<u>Amount</u>
700 Property	62,000
800 Other Objects	12,000
Total Operation and Maintenance of Plant Services	\$5,493,836
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,235
200 Personnel Services - Employee Benefits	26,719
500 Other Purchased Services	3,238,199
600 Supplies	122,000
800 Other Objects	155
Total Student Transportation Services	\$3,422,308
2800 <u>Support Services - Central</u>	
600 Supplies	1,000
Total Support Services - Central	\$1,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	65,000
Total Other Support Services	\$65,000
Total Support Services	\$16,964,308
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	480,951
200 Personnel Services - Employee Benefits	257,596
300 Purchased Professional and Technical Services	44,600
400 Purchased Property Services	7,000
500 Other Purchased Services	189,536
600 Supplies	96,400
800 Other Objects	32,700
Total Student Activities	\$1,108,783
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,116
200 Personnel Services - Employee Benefits	13,798
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	10,000
600 Supplies	1,000
Total Community Services	\$53,914
Total Operation of Non-Instructional Services	\$1,162,697
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	1,367,931
Total Facilities Acquisition, Construction and Improvement Services	\$1,367,931
Total Facilities Acquisition, Construction and Improvement Services	\$1,367,931
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,938,647
Total Interfund Transfers - Out	\$1,938,647
Total Other Expenditures and Financing Uses	\$1,938,647
TOTAL EXPENDITURES	\$53,900,576

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,904,087	4,904,592
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	584,200	584,265
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	2,000,196	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$7,488,483	\$5,488,857
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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

TOTAL CASH AND INVESTMENTS **\$7,488,483** **\$5,488,857**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	8,533,300	6,744,653
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,211,231	1,217,429
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,299,312	14,301,216
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,043,843	\$22,263,298

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>
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- 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		
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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		
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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		
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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		
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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	\$23,043,843	\$22,263,298

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	\$23,043,843	\$22,263,298
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,904,592
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,904,592

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,904,592
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