

LEA Name : Wyoming Valley West SD

Class : 2

AUN Number : 118409302

County : Luzerne

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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

John Usavage

President of the Board - Original Signature Required

6-29-2022

Date

Jeanne Wood

Secretary of the Board - Original Signature Required

6-29-2022

Date

D. Pest

Chief School Administrator - Original Signature Required

6.29.2022

Date

Louis Cardoni

Contact Person

(570)288-6551

Extn :10205

Telephone

Extension

lcardoni@wwsd.org

Email Address

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wyoming Valley West SD	County : Luzerne	AUN Number : 118409302
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/29/2022
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$20,400.00 Function 2700, Object 200: \$22,710.00	Family Health Insurance provided by district to eligible employees regardless of salary, no premium sharing by employees.
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.	For Contingency

<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	(594,405)
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>(\$594,405)</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,186,002
7000 Revenue from State Sources	41,493,511
8000 Revenue from Federal Sources	3,666,722
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,346,235</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$84,751,830</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,419,250
6113 Public Utility Realty Taxes	36,000
6114 Payments in Lieu of Current Taxes - State / Local	62,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	112,000
6150 Current Act 511 Taxes - Proportional Assessments	6,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,800,000
6500 Earnings on Investments	38,000
6700 Revenues from LEA Activities	34,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,058,768
6910 Rentals	25,000
6940 Tuition from Patrons	90,000
6970 Services Provided Other Funds	107,000
6990 Refunds and Other Miscellaneous Revenue	176,984

REVENUE FROM LOCAL SOURCES \$40,186,002

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	22,984,165
7112 Basic Education Funding-Social Security	1,341,095
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,848,774
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,351,857
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	330,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,972,429
7505 Ready to Learn Block Grant	893,171
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	342,790
7820 State Share of Retirement Contributions	8,204,230

REVENUE FROM STATE SOURCES \$41,493,511

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	2,053,690
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	335,128
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	17,862
8517 NCLB, Title IV - 21st Century Schools	169,760
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	890,282

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	200,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$3,666,722
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,346,235

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:		\$29,419,250
Amount of Tax Relief for Homestead Exclusions		<u>\$1,972,429</u>
Total Approx. Tax Revenue:		\$31,391,679
Approx. Tax Levy for Tax Rate Calculation:		\$34,660,485
	Luzerne	Total

2021-22 Data		
a. Assessed Value	\$1,924,673,200	\$1,924,673,200
b. Real Estate Mills	18.0300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,690,965,476	\$1,690,965,476
d. Assessed Value	\$1,922,378,500	\$1,922,378,500
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$34,701,858	\$34,701,858
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$34,701,858	\$34,701,858
(f Total * g)		
i. Base Mills Subject to Index	18.0300	
(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	\$34,660,485	\$34,660,485
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.0300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$34,660,484	\$34,660,484
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$32,688,055
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,419,250
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,419,250	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,972,429</u>	
Total Approx. Tax Revenue:	\$31,391,679	
Approx. Tax Levy for Tax Rate Calculation:	\$34,660,485	
	Luzerne	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.9134	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$36,358,714	\$36,358,714
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	\$12,035.50	
Number of Homestead/Farmstead Properties	9070	9070
Median Assessed Value of Homestead Properties		\$93,150

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,419,250
Amount of Tax Relief for Homestead Exclusions	<u>\$1,972,429</u>
Total Approx. Tax Revenue:	\$31,391,679
Approx. Tax Levy for Tax Rate Calculation:	\$34,660,485

Luzerne	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,972,429	Lowering RE Tax Rate	\$0	\$1,972,429
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,972,429

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>
Luzerne	1,922,378,500	18.0300	34,660,484			90.00000%	
Totals:	1,922,378,500		34,660,484	- 1,972,429 =	32,688,055 X	90.00000% =	29,419,250

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	52,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	60,000
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 112,000 112,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,300,000	4,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.0300	0.000	850,000	850,000
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.0900	0.000	425,000	425,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,175,000 6,175,000

Total Act 511, Current Taxes 6,287,000

Act 511 Tax Limit -->	1,690,965,476 X	12	20,291,586
	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> Luzerne	18.0300	18.0300	0.00%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.9%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6155	Current Act 511 Business Privilege Taxes	0.0300	0.0300	0.00%	Yes	4.9%				
6157	Current Act 511 Mercantile Taxes	0.0900	0.0900	0.00%	Yes	4.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	39,692,612
1200 Special Programs - Elementary / Secondary	16,033,830
1300 Vocational Education	4,212,369
1400 Other Instructional Programs - Elementary / Secondary	63,327
1500 Nonpublic School Programs	61,909
Total Instruction	\$60,064,047
2000 Support Services	
2100 Support Services - Students	2,472,124
2200 Support Services - Instructional Staff	1,798,976
2300 Support Services - Administration	2,883,266
2400 Support Services - Pupil Health	1,015,697
2500 Support Services - Business	543,704
2600 Operation and Maintenance of Plant Services	6,313,636
2700 Student Transportation Services	3,096,848
2800 Support Services - Central	283,870
2900 Other Support Services	65,000
Total Support Services	\$18,473,121
3000 Operation of Non-Instructional Services	
3200 Student Activities	905,007
3300 Community Services	252,500
Total Operation of Non-Instructional Services	\$1,157,507
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	592,014
Total Facilities Acquisition, Construction and Improvement Services	\$592,014
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	202,087
5200 Interfund Transfers - Out	2,877,584
Total Other Expenditures and Financing Uses	\$3,079,671
Total Estimated Expenditures and Other Financing Uses	\$83,366,360

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	22,253,857
200 Personnel Services - Employee Benefits	14,161,453
300 Purchased Professional and Technical Services	15,200
400 Purchased Property Services	13,552
500 Other Purchased Services	2,530,000
600 Supplies	716,695
800 Other Objects	1,855
Total Regular Programs - Elementary / Secondary	\$39,692,612
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,674,215
200 Personnel Services - Employee Benefits	3,220,475
300 Purchased Professional and Technical Services	2,014,806
500 Other Purchased Services	4,880,000
600 Supplies	244,334
Total Special Programs - Elementary / Secondary	\$16,033,830
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	469,145
200 Personnel Services - Employee Benefits	245,486
400 Purchased Property Services	736
500 Other Purchased Services	3,487,002
600 Supplies	6,600
800 Other Objects	3,400
Total Vocational Education	\$4,212,369
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,000
200 Personnel Services - Employee Benefits	12,327
500 Other Purchased Services	23,000
Total Other Instructional Programs - Elementary / Secondary	\$63,327
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	36,200
200 Personnel Services - Employee Benefits	25,709
Total Nonpublic School Programs	\$61,909
Total Instruction	\$60,064,047
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,477,495
200 Personnel Services - Employee Benefits	938,774
300 Purchased Professional and Technical Services	35,500
500 Other Purchased Services	4,500
600 Supplies	15,455
800 Other Objects	400

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$2,472,124
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	871,518
200 Personnel Services - Employee Benefits	516,680
300 Purchased Professional and Technical Services	52,700
500 Other Purchased Services	7,475
600 Supplies	349,603
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,798,976
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,218,202
200 Personnel Services - Employee Benefits	782,585
300 Purchased Professional and Technical Services	299,345
400 Purchased Property Services	128,262
500 Other Purchased Services	44,845
600 Supplies	50,451
700 Property	6,105
800 Other Objects	353,471
Total Support Services - Administration	\$2,883,266
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	647,941
200 Personnel Services - Employee Benefits	330,263
300 Purchased Professional and Technical Services	14,500
400 Purchased Property Services	690
500 Other Purchased Services	1,011
600 Supplies	21,292
Total Support Services - Pupil Health	\$1,015,697
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	309,975
200 Personnel Services - Employee Benefits	222,904
400 Purchased Property Services	1,000
500 Other Purchased Services	2,125
600 Supplies	7,200
800 Other Objects	500
Total Support Services - Business	\$543,704
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,905,705
200 Personnel Services - Employee Benefits	1,374,291
300 Purchased Professional and Technical Services	907,766
400 Purchased Property Services	982,484
500 Other Purchased Services	459,390
600 Supplies	605,600
700 Property	77,400
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$6,313,636

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	20,400
200 Personnel Services - Employee Benefits	22,710
300 Purchased Professional and Technical Services	4,700
500 Other Purchased Services	3,046,500
600 Supplies	2,338
800 Other Objects	200
Total Student Transportation Services	\$3,096,848
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	159,544
200 Personnel Services - Employee Benefits	107,326
300 Purchased Professional and Technical Services	200
500 Other Purchased Services	12,000
600 Supplies	4,800
Total Support Services - Central	\$283,870
2900 <u>Other Support Services</u>	
600 Supplies	65,000
Total Other Support Services	\$65,000
Total Support Services	\$18,473,121
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	354,874
200 Personnel Services - Employee Benefits	142,120
300 Purchased Professional and Technical Services	128,464
400 Purchased Property Services	34,628
500 Other Purchased Services	125,057
600 Supplies	102,462
700 Property	600
800 Other Objects	16,802
Total Student Activities	\$905,007
3300 <u>Community Services</u>	
500 Other Purchased Services	112,500
600 Supplies	22,000
800 Other Objects	118,000
Total Community Services	\$252,500
Total Operation of Non-Instructional Services	\$1,157,507
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	592,014
Total Facilities Acquisition, Construction and Improvement Services	\$592,014
Total Facilities Acquisition, Construction and Improvement Services	\$592,014
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	100,000
900 Other Uses of Funds	102,087
Total Debt Service / Other Expenditures and Financing Uses	\$202,087
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,877,584
Total Interfund Transfers - Out	\$2,877,584
Total Other Expenditures and Financing Uses	\$3,079,671
TOTAL EXPENDITURES	\$83,366,360

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	36,000	56,000
Capital Reserve Fund - § 690, §1850	1,000,000	1,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	600,000
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	\$4,336,000	\$5,156,000
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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	2,400,000	2,000,000
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		

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$2,400,000	\$2,000,000
TOTAL CASH AND INVESTMENTS	\$6,736,000	\$7,156,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	38,100,000	37,930,000
0520 Extended-Term Financing Agreements Payable	2,000,000	1,900,000
0530 Lease-Purchase Obligations	110,000	100,000
0540 Accumulated Compensated Absences	1,750,000	1,750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$43,360,000	\$43,080,000
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		

<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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund		
Total Long-Term Indebtedness	\$43,360,000	\$43,080,000

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	\$43,360,000	\$43,080,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,385,470
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,385,470

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,385,470
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