

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

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



President of the Board - Original Signature Required

6/28/22

Date



Secretary of the Board - Original Signature Required

6/29/22

Date



Chief School Administrator - Original Signature Required

7-6-22

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wyoming Area SD	COUNTY : Luzerne	AUN : 118409203
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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.

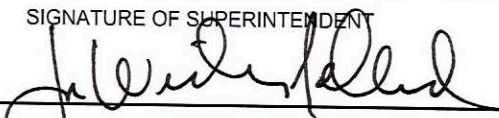
Total Budgeted Expenditures	\$43021928
Ending Unassigned Fund Balance	\$1756650
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.08%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/2/2022
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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)

School District Name : Wyoming Area SD	County : Luzerne	AUN Number : 118409203
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/25/22
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$89,117.00 Function 2500, Object 200: \$101,725.00	Salaries and benefits are per contractual agreements.
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 for unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The School District believes that the estimated fund balance is justified for good fiscal management.

<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	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,766,218
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,766,218</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,717,849
7000 Revenue from State Sources	17,170,431
8000 Revenue from Federal Sources	3,124,080
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,012,360</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$44,778,578</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,615,188
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	60,000
6150 Current Act 511 Taxes - Proportional Assessments	2,481,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,385,000
6500 Earnings on Investments	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	583,661
6910 Rentals	500
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	15,500
6990 Refunds and Other Miscellaneous Revenue	455,000
REVENUE FROM LOCAL SOURCES	\$21,717,849
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,401,434
7112 Basic Education Funding-Social Security	727,819
7160 Tuition for Orphans Subsidy	130,000
7271 Special Education funds for School-Aged Pupils	1,636,156
7311 Pupil Transportation Subsidy	1,861,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	113,506
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	589,869
7505 Ready to Learn Block Grant	357,527
7820 State Share of Retirement Contributions	3,313,120
REVENUE FROM STATE SOURCES	\$17,170,431
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	731,932
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,400
8517 NCLB, Title IV - 21st Century Schools	50,310
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,999,721
8751 ARP ESSER Learning Loss	28,717
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
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REVENUE FROM FEDERAL SOURCES	\$3,124,080
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,012,360
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Act 1 Index (current): 4.6%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$16,615,250

Amount of Tax Relief for Homestead Exclusions

\$589,869

Total Approx. Tax Revenue:

\$17,205,119

Approx. Tax Levy for Tax Rate Calculation:

\$19,000,118

Luzerne

Wyoming

Total

2021-22 Data			
a. Assessed Value	\$969,881,400	\$9,056,515	\$978,937,915
b. Real Estate Mills	17.9152	86.5920	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$880,001,342	\$40,323,176	\$920,324,518
d. Assessed Value	\$969,495,900	\$9,132,410	\$978,628,310
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2021-22 Calculations			
f. 2021-22 Tax Levy	\$17,375,619	\$784,222	\$18,159,841
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	95.61859%	4.38141%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$17,364,184	\$795,657	\$18,159,841
(f Total * g)			
i. Base Mills Subject to Index	17.9152	87.8546	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.25000%	90.25000%	90.25000%
k. Tax Levy Needed	\$18,167,645	\$832,473	\$19,000,118
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	18.7392	91.1558	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$18,167,578	\$832,472	\$19,000,050
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,410,181
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,615,188
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$16,615,250		
Amount of Tax Relief for Homestead Exclusions	<u>\$589,869</u>		
Total Approx. Tax Revenue:	\$17,205,119		
Approx. Tax Levy for Tax Rate Calculation:	\$19,000,118		

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.7392	91.8959	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,167,578	\$839,231	\$19,006,809
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$6,392.00	\$1,314.00	
Number of Homestead/Farmstead Properties	4708	216	4924
Median Assessed Value of Homestead Properties			\$110,100

Act 1 Index (current): 4.6%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$16,615,250			
Amount of Tax Relief for Homestead Exclusions	<u>\$589,869</u>			
Total Approx. Tax Revenue:	\$17,205,119			
Approx. Tax Levy for Tax Rate Calculation:	\$19,000,118			

	Luzerne	Wyoming		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$589,869	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$589,869

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	969,495,900	18.7392	18,167,578			90.25000%	
Wyoming	9,132,410	91.1558	832,472			90.25000%	
Totals:	978,628,310		19,000,050	- 589,869 =	18,410,181 X	90.25000% =	16,615,188

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,000
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	35,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	25,000
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			60,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,275,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	206,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,481,000
Total Act 511, Current Taxes			2,541,000
Act 511 Tax Limit -->		920,324,518 X	12
		Market Value	Mills
			11,043,894
			(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	17.9152	18.7392	4.60%	Yes	4.6%				
	Wyoming	87.8546	91.1558	3.76%	Yes	4.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,153,868
1200 Special Programs - Elementary / Secondary	7,379,699
1300 Vocational Education	1,154,151
1400 Other Instructional Programs - Elementary / Secondary	1,046,691
Total Instruction	\$27,734,409
2000 Support Services	
2100 Support Services - Students	1,083,107
2200 Support Services - Instructional Staff	538,260
2300 Support Services - Administration	2,204,889
2400 Support Services - Pupil Health	692,605
2500 Support Services - Business	373,446
2600 Operation and Maintenance of Plant Services	4,621,628
2700 Student Transportation Services	2,723,878
2800 Support Services - Central	243,288
2900 Other Support Services	46,000
Total Support Services	\$12,527,101
3000 Operation of Non-Instructional Services	
3200 Student Activities	585,270
3300 Community Services	111,987
Total Operation of Non-Instructional Services	\$697,257
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	189,629
5200 Interfund Transfers - Out	1,841,032
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$2,055,661
Total Estimated Expenditures and Other Financing Uses	\$43,021,928

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,243,106
200 Personnel Services - Employee Benefits	6,242,111
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	6,000
500 Other Purchased Services	1,604,100
600 Supplies	910,351
700 Property	14,200
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$18,153,868
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,801,782
200 Personnel Services - Employee Benefits	1,819,627
300 Purchased Professional and Technical Services	2,074,440
500 Other Purchased Services	604,800
600 Supplies	72,550
700 Property	5,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$7,379,699
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	189,730
200 Personnel Services - Employee Benefits	132,160
500 Other Purchased Services	812,461
600 Supplies	18,700
700 Property	1,100
Total Vocational Education	\$1,154,151
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	382,073
200 Personnel Services - Employee Benefits	236,347
300 Purchased Professional and Technical Services	320,000
500 Other Purchased Services	10,500
600 Supplies	37,371
700 Property	60,000
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$1,046,691
Total Instruction	\$27,734,409
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	582,501
200 Personnel Services - Employee Benefits	463,506
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	1,900
600 Supplies	5,200

<u>Description</u>	<u>Amount</u>
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$1,083,107
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	127,987
200 Personnel Services - Employee Benefits	87,569
300 Purchased Professional and Technical Services	178,983
400 Purchased Property Services	22,000
500 Other Purchased Services	80,271
600 Supplies	38,150
700 Property	750
800 Other Objects	2,550
Total Support Services - Instructional Staff	\$538,260
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,050,015
200 Personnel Services - Employee Benefits	798,694
300 Purchased Professional and Technical Services	203,500
500 Other Purchased Services	32,670
600 Supplies	15,760
700 Property	1,500
800 Other Objects	102,750
Total Support Services - Administration	\$2,204,889
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	236,712
200 Personnel Services - Employee Benefits	184,043
300 Purchased Professional and Technical Services	268,750
400 Purchased Property Services	200
500 Other Purchased Services	400
600 Supplies	1,500
700 Property	500
800 Other Objects	500
Total Support Services - Pupil Health	\$692,605
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	89,117
200 Personnel Services - Employee Benefits	101,725
300 Purchased Professional and Technical Services	156,004
400 Purchased Property Services	20,000
500 Other Purchased Services	2,600
600 Supplies	1,500
700 Property	500
800 Other Objects	2,000
Total Support Services - Business	\$373,446
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,427,558
200 Personnel Services - Employee Benefits	932,573

2022-2023 Final General Fund Budget

LEA : 118409203 Wyoming Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	99,000
400 Purchased Property Services	519,168
500 Other Purchased Services	279,924
600 Supplies	623,805
700 Property	739,100
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$4,621,628
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	69,766
200 Personnel Services - Employee Benefits	63,180
500 Other Purchased Services	2,589,932
800 Other Objects	1,000
Total Student Transportation Services	\$2,723,878
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	93,583
200 Personnel Services - Employee Benefits	72,705
300 Purchased Professional and Technical Services	77,000
Total Support Services - Central	\$243,288
2900 <u>Other Support Services</u>	
500 Other Purchased Services	46,000
Total Other Support Services	\$46,000
Total Support Services	\$12,527,101
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	237,500
200 Personnel Services - Employee Benefits	103,492
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	38,000
500 Other Purchased Services	102,628
600 Supplies	97,450
700 Property	2,500
800 Other Objects	2,500
Total Student Activities	\$585,270
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	68,000
200 Personnel Services - Employee Benefits	3,487
500 Other Purchased Services	6,500
600 Supplies	4,000
800 Other Objects	30,000
Total Community Services	\$111,987
Total Operation of Non-Instructional Services	\$697,257
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,500
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
Total Facilities Acquisition, Construction and Improvement Services	\$7,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	22,723
900 Other Uses of Funds	166,906
Total Debt Service / Other Expenditures and Financing Uses	\$189,629
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,841,032
Total Interfund Transfers - Out	\$1,841,032
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$2,055,661
TOTAL EXPENDITURES	\$43,021,928

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,930,000	4,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	10,000	8,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	90,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	60,000	50,000
Pension Trust Fund		
Activity Fund	105,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,205,000	\$5,148,000

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	\$5,205,000	\$5,148,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	20,375,000	19,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		20,000
0540 Accumulated Compensated Absences	625,000	630,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,300,000	2,350,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$23,300,000	\$22,270,000

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	\$23,300,000	\$22,270,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	800,000	850,000
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	\$800,000	\$850,000
TOTAL INDEBTEDNESS	\$24,100,000	\$23,120,000

Account Description	Amounts
0810 Nonspendable Fund Balance	15,500
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,756,650
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,756,650
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,797,150