

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

6-28-2022
Date

Secretary of the Board - Original Signature Required

6-28-2022
Date

Chief School Administrator - Original Signature Required

6-28-2022
Date

Albert B Melone Co.

Contact Person

(570)735-5977

Extn :

Telephone

Extension

melonea@gnasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greater Nanticoke Area SD	COUNTY : Luzerne	AUN : 118402603
--	---------------------	--------------------

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.

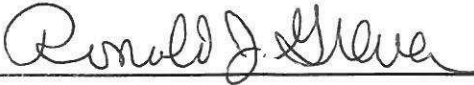
Total Budgeted Expenditures	\$35649451
Ending Unassigned Fund Balance	\$2851956
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.99%

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 6-28-2022
--	-------------------

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 : Greater Nanticoke Area SD	County : Luzerne	AUN Number : 118402603
--	----------------------------	----------------------------------

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 5-11-22
---	----------------------------

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: \$212,384.00 Function 2500, Object 200: \$215,757.00	Salaries & Benefits are paid as per the District's Collective Bargaining Agreement.
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.	This amount is necessary to afford the Board of Education and the Administration the means to provide the funding for unanticipated costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for Health Care, Retirement, & Construction.

<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	2,568,285
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,568,285</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,393,384
7000 Revenue from State Sources	20,946,903
8000 Revenue from Federal Sources	5,363,894
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$36,754,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,322,466</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,088,300
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	80,000
6120 Current Per Capita Taxes, Section 679	33,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	1,736,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	927,150
6500 Earnings on Investments	5,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	345,814
6910 Rentals	40,000
6940 Tuition from Patrons	4,620
6990 Refunds and Other Miscellaneous Revenue	70,000

REVENUE FROM LOCAL SOURCES \$10,393,384

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,973,347
7112 Basic Education Funding-Social Security	762,136
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	1,707,314
7292 Pre-K Counts	166,250
7311 Pupil Transportation Subsidy	1,020,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,790
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	409,790
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	888,013
7505 Ready to Learn Block Grant	438,389
7820 State Share of Retirement Contributions	3,485,874

REVENUE FROM STATE SOURCES \$20,946,903

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,336,023
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	143,374
8517 NCLB, Title IV - 21st Century Schools	86,237
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	194,939
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	216,430
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	143,215

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,193,676
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$5,363,894
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	50,000
OTHER FINANCING SOURCES	\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,754,181

Act 1 Index (current): 5.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,088,300	
Amount of Tax Relief for Homestead Exclusions	<u>\$888,013</u>	
Total Approx. Tax Revenue:	\$7,976,313	
Approx. Tax Levy for Tax Rate Calculation:	\$8,942,899	
	Luzerne	Total

2021-22 Data		
a. Assessed Value	\$699,518,400	\$699,518,400
b. Real Estate Mills	12.4473	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$559,354,969	\$559,354,969
d. Assessed Value	\$698,211,200	\$698,211,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,707,115	\$8,707,115
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$8,707,115	\$8,707,115
(f Total * g)		
i. Base Mills Subject to Index	12.4473	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$8,942,899	\$8,942,899
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	12.8083	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,942,899	\$8,942,899
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,054,886
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,088,300
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$7,088,300

Amount of Tax Relief for Homestead Exclusions

\$888,013

Total Approx. Tax Revenue:

\$7,976,313

Approx. Tax Levy for Tax Rate Calculation:

\$8,942,899

Luzerne

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	13.0945	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,142,727	\$9,142,727
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	\$17,437.13	
Number of Homestead/Farmstead Properties	3976	3976
Median Assessed Value of Homestead Properties		\$81,415

Act 1 Index (current): 5.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,088,300
Amount of Tax Relief for Homestead Exclusions	<u>\$888,013</u>
Total Approx. Tax Revenue:	\$7,976,313
Approx. Tax Levy for Tax Rate Calculation:	\$8,942,899
	Luzerne

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$888,013	Lowering RE Tax Rate	\$0		\$888,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$888,013

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	698,211,200	12.8083	8,942,899			88.00000%	
Totals:	698,211,200		8,942,899	888,013 =	8,054,886 X	88.00000% =	7,088,300

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		33,000
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	33,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	20,000
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 53,000 53,000

	<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	1.000%	0.000%	1,600,000	1,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	136,500	136,500
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 1,736,500 1,736,500

Total Act 511, Current Taxes 1,789,500

Act 511 Tax Limit -->	559,354,969 X	12	6,712,260
	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	12.4473	12.8083	2.91%	Yes	5.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	5.2%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.2%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	5.2%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.2%				

LEA : 118402603 Greater Nanticoke Area SD

Printed 6/28/2022 11:48:00 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,868,943
1200 Special Programs - Elementary / Secondary	5,992,998
1300 Vocational Education	854,699
1800 Pre-Kindergarten	166,250
Total Instruction	\$23,882,890
2000 Support Services	
2100 Support Services - Students	901,160
2200 Support Services - Instructional Staff	75,640
2300 Support Services - Administration	1,812,180
2400 Support Services - Pupil Health	537,154
2500 Support Services - Business	578,651
2600 Operation and Maintenance of Plant Services	2,386,470
2700 Student Transportation Services	2,296,333
2800 Support Services - Central	249,025
2900 Other Support Services	23,000
Total Support Services	\$8,859,613
3000 Operation of Non-Instructional Services	
3200 Student Activities	598,576
3300 Community Services	229,535
Total Operation of Non-Instructional Services	\$828,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,678,837
Total Other Expenditures and Financing Uses	\$1,678,837
Total Estimated Expenditures and Other Financing Uses	\$35,649,451

2022-2023 Final General Fund Budget

LEA : 118402603 Greater Nanticoke Area SD

Printed 6/28/2022 11:48:01 AM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,802,932
200 Personnel Services - Employee Benefits	5,175,557
300 Purchased Professional and Technical Services	128,500
400 Purchased Property Services	173,400
500 Other Purchased Services	2,360,000
600 Supplies	1,155,154
700 Property	55,000
800 Other Objects	18,400
Total Regular Programs - Elementary / Secondary	\$16,868,943
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,982,335
200 Personnel Services - Employee Benefits	1,385,767
300 Purchased Professional and Technical Services	1,173,546
500 Other Purchased Services	1,420,000
600 Supplies	13,850
800 Other Objects	17,500
Total Special Programs - Elementary / Secondary	\$5,992,998
1300 <u>Vocational Education</u>	
500 Other Purchased Services	848,699
600 Supplies	6,000
Total Vocational Education	\$854,699
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	130,580
200 Personnel Services - Employee Benefits	35,670
Total Pre-Kindergarten	\$166,250
Total Instruction	\$23,882,890
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	573,319
200 Personnel Services - Employee Benefits	303,841
300 Purchased Professional and Technical Services	20,500
500 Other Purchased Services	750
600 Supplies	1,750
800 Other Objects	1,000
Total Support Services - Students	\$901,160
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	41,984
200 Personnel Services - Employee Benefits	24,756
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,400
600 Supplies	4,500

2022-2023 Final General Fund Budget

LEA : 118402603 Greater Nanticoke Area SD

Printed 6/28/2022 11:48:01 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$75,640
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	918,731
200 Personnel Services - Employee Benefits	700,449
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	29,700
600 Supplies	5,000
800 Other Objects	17,300
Total Support Services - Administration	\$1,812,180
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	251,631
200 Personnel Services - Employee Benefits	168,623
300 Purchased Professional and Technical Services	114,000
400 Purchased Property Services	2,900
Total Support Services - Pupil Health	\$537,154
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	212,384
200 Personnel Services - Employee Benefits	215,757
300 Purchased Professional and Technical Services	143,510
500 Other Purchased Services	500
600 Supplies	1,000
800 Other Objects	5,500
Total Support Services - Business	\$578,651
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	714,442
200 Personnel Services - Employee Benefits	586,600
400 Purchased Property Services	749,350
500 Other Purchased Services	260,578
600 Supplies	54,500
800 Other Objects	21,000
Total Operation and Maintenance of Plant Services	\$2,386,470
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	96,156
200 Personnel Services - Employee Benefits	76,911
500 Other Purchased Services	2,117,266
600 Supplies	1,000
800 Other Objects	5,000
Total Student Transportation Services	\$2,296,333
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	138,300
200 Personnel Services - Employee Benefits	110,725
Total Support Services - Central	\$249,025
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,000

<u>Description</u>	<u>Amount</u>
Total Other Support Services	\$23,000
Total Support Services	\$8,859,613
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	303,012
200 Personnel Services - Employee Benefits	143,764
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	23,400
800 Other Objects	7,400
Total Student Activities	\$598,576
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	145,386
200 Personnel Services - Employee Benefits	63,549
300 Purchased Professional and Technical Services	5,500
600 Supplies	10,000
800 Other Objects	5,100
Total Community Services	\$229,535
Total Operation of Non-Instructional Services	\$828,111
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
Total Facilities Acquisition, Construction and Improvement Services	\$400,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	608,837
900 Other Uses of Funds	1,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,678,837
Total Other Expenditures and Financing Uses	\$1,678,837
TOTAL EXPENDITURES	\$35,649,451

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,225,000	3,525,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	2,550	3,650
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	78,500	79,500
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,500	100,525
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	\$3,431,550	\$3,708,675
--	--------------------	--------------------

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	\$3,431,550	\$3,708,675
-----------------------------------	--------------------	--------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	22,540,000	24,470,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	447,135	458,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,385,521	6,255,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$29,372,656	\$31,183,200
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

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	\$29,372,656	\$31,183,200

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	\$29,372,656	\$31,183,200
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	821,059
0850 Unassigned Fund Balance	2,851,956
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,673,015

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,673,015
--	--------------------