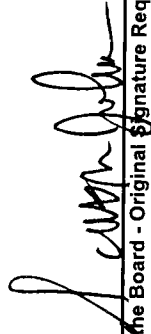


FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/20/2022



President of the Board - Original Signature Required

06/21/22
Date



Secretary of the Board - Original Signature Required

06/21/22
Date



Chief School Administrator - Original Signature Required

06/21/22
Date

Andrew Seese
Contact Person

(570)546-3125 Extn :2020
Telephone Extension

aseese@muncysd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Muncy SD	COUNTY : Lycoming	AUN : 117415303
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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

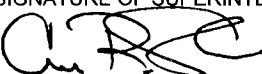
If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$19736937
Ending Unassigned Fund Balance	\$1665773
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.43%

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 06/23/22
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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 : Muncy SD	County : Lycoming	AUN Number : 117415303
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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 5/16/2022
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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>
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.	Unanticipated Expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Future PSERS Obligations

<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	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,542,717
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,701,717</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,674,340
7000 Revenue from State Sources	8,103,995
8000 Revenue from Federal Sources	1,081,658
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$19,859,993</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$22,561,710</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	7,964,864
6112 Interim Real Estate Taxes	19,002
6113 Public Utility Realty Taxes	9,639
6114 Payments in Lieu of Current Taxes - State / Local	14,754
6140 Current Act 511 Taxes - Flat Rate Assessments	22,491
6150 Current Act 511 Taxes - Proportional Assessments	2,120,177
6400 Delinquencies on Taxes Levied / Assessed by the LEA	229,844
6500 Earnings on Investments	11,000
6700 Revenues from LEA Activities	16,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	248,525
6940 Tuition from Patrons	6,544
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	6,000

REVENUE FROM LOCAL SOURCES \$10,674,340

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,588,205
7112 Basic Education Funding-Social Security	306,000
7160 Tuition for Orphans Subsidy	99,145
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	729,937
7311 Pupil Transportation Subsidy	168,454
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,540
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	174,237
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,853
7340 State Property Tax Reduction Allocation	417,495
7505 Ready to Learn Block Grant	134,126
7820 State Share of Retirement Contributions	1,465,503

REVENUE FROM STATE SOURCES \$8,103,995

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,724
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,349
8517 NCLB, Title IV - 21st Century Schools	24,085
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	620,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	60,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500

REVENUE FROM FEDERAL SOURCES	\$1,081,658
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,859,993
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Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,964,864

Amount of Tax Relief for Homestead Exclusions \$417,495

Total Approx. Tax Revenue: \$8,382,359

Approx. Tax Levy for Tax Rate Calculation: \$8,801,562

Lycoming

Total

2021-22 Data		
a. Assessed Value	\$513,975,450	\$513,975,450
b. Real Estate Mills	16.7200	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$626,957,301	\$626,957,301
d. Assessed Value	\$526,409,230	\$526,409,230
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$8,593,670	\$8,593,670
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$8,593,670	\$8,593,670
(f Total * g)		
i. Base Mills Subject to Index	16.7200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$8,801,562	\$8,801,562
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,801,562	\$8,801,562
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,384,067
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,964,864
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,964,864	
Amount of Tax Relief for Homestead Exclusions	<u>\$417,495</u>	
Total Approx. Tax Revenue:	\$8,382,359	
Approx. Tax Levy for Tax Rate Calculation:	\$8,801,562	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4389	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,179,998	\$9,179,998
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	\$13,459.00	
Number of Homestead/Farmstead Properties	1890	1890
Median Assessed Value of Homestead Properties		\$108,490

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,964,864
Amount of Tax Relief for Homestead Exclusions	<u>\$417,495</u>
Total Approx. Tax Revenue:	\$8,382,359
Approx. Tax Levy for Tax Rate Calculation:	\$8,801,562
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$417,495	Lowering RE Tax Rate	\$0	\$417,495
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$417,495

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>
Lycoming	526,409,230	16.7200	8,801,562			95.00000%	
Totals:	526,409,230		8,801,562	417,495 =	8,384,067 X	95.00000% =	7,964,864

	<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	\$5.00	\$0.00	22,491
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			22,491	22,491
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	<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	1.250%	0.000%	1,957,230	1,957,230
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	162,947	162,947
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			2,120,177	2,120,177
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Total Act 511, Current Taxes				2,142,668
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Act 511 Tax Limit -->	626,957,301 X	12	7,523,488
	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> Lycoming	16.7200	16.7200	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,433,659
1200 Special Programs - Elementary / Secondary	2,210,323
1300 Vocational Education	382,000
1400 Other Instructional Programs - Elementary / Secondary	321,483
Total Instruction	\$11,347,465
2000 Support Services	
2100 Support Services - Students	838,113
2200 Support Services - Instructional Staff	668,416
2300 Support Services - Administration	1,094,359
2400 Support Services - Pupil Health	179,965
2500 Support Services - Business	305,462
2600 Operation and Maintenance of Plant Services	1,675,675
2700 Student Transportation Services	484,000
2800 Support Services - Central	529,658
Total Support Services	\$5,775,648
3000 Operation of Non-Instructional Services	
3200 Student Activities	737,285
3300 Community Services	25,484
Total Operation of Non-Instructional Services	\$762,769
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	200,000
5200 Interfund Transfers - Out	1,651,055
Total Other Expenditures and Financing Uses	\$1,851,055
Total Estimated Expenditures and Other Financing Uses	\$19,736,937

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,463,406
200 Personnel Services - Employee Benefits	2,989,522
300 Purchased Professional and Technical Services	146,130
400 Purchased Property Services	35,500
500 Other Purchased Services	463,000
600 Supplies	286,395
700 Property	28,846
800 Other Objects	20,860
Total Regular Programs - Elementary / Secondary	\$8,433,659
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	945,879
200 Personnel Services - Employee Benefits	467,204
300 Purchased Professional and Technical Services	612,000
400 Purchased Property Services	11,000
500 Other Purchased Services	156,000
600 Supplies	17,090
800 Other Objects	1,150
Total Special Programs - Elementary / Secondary	\$2,210,323
1300 Vocational Education	
500 Other Purchased Services	382,000
Total Vocational Education	\$382,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	156,351
200 Personnel Services - Employee Benefits	56,082
400 Purchased Property Services	1,500
500 Other Purchased Services	85,000
600 Supplies	550
700 Property	22,000
Total Other Instructional Programs - Elementary / Secondary	\$321,483
Total Instruction	\$11,347,465
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	443,059
200 Personnel Services - Employee Benefits	295,404
300 Purchased Professional and Technical Services	95,000
600 Supplies	1,800
800 Other Objects	2,850
Total Support Services - Students	\$838,113
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	383,151
200 Personnel Services - Employee Benefits	247,104
300 Purchased Professional and Technical Services	9,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,936
500 Other Purchased Services	7,000
600 Supplies	18,225
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$668,416
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	524,486
200 Personnel Services - Employee Benefits	367,363
300 Purchased Professional and Technical Services	109,125
400 Purchased Property Services	2,740
500 Other Purchased Services	37,550
600 Supplies	24,645
700 Property	500
800 Other Objects	27,950
Total Support Services - Administration	\$1,094,359
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	121,852
200 Personnel Services - Employee Benefits	49,727
300 Purchased Professional and Technical Services	4,700
400 Purchased Property Services	200
600 Supplies	3,486
Total Support Services - Pupil Health	\$179,965
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	182,403
200 Personnel Services - Employee Benefits	111,209
300 Purchased Professional and Technical Services	9,600
500 Other Purchased Services	1,000
600 Supplies	250
800 Other Objects	1,000
Total Support Services - Business	\$305,462
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	510,788
200 Personnel Services - Employee Benefits	444,662
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	211,880
500 Other Purchased Services	85,500
600 Supplies	349,500
700 Property	71,845
Total Operation and Maintenance of Plant Services	\$1,675,675
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	484,000
Total Student Transportation Services	\$484,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	101,332

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	82,778
300 Purchased Professional and Technical Services	19,300
400 Purchased Property Services	52,000
500 Other Purchased Services	46,650
600 Supplies	167,598
700 Property	60,000
Total Support Services - Central	\$529,658
Total Support Services	\$5,775,648
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	340,837
200 Personnel Services - Employee Benefits	145,848
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	1,000
500 Other Purchased Services	110,900
600 Supplies	93,000
800 Other Objects	12,700
Total Student Activities	\$737,285
3300 Community Services	
100 Personnel Services - Salaries	3,124
200 Personnel Services - Employee Benefits	1,360
800 Other Objects	21,000
Total Community Services	\$25,484
Total Operation of Non-Instructional Services	\$762,769
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	200,000
Total Debt Service / Other Expenditures and Financing Uses	\$200,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,651,055
Total Interfund Transfers - Out	\$1,651,055
Total Other Expenditures and Financing Uses	\$1,851,055
TOTAL EXPENDITURES	\$19,736,937

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Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	2,282,716	2,086,871
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	38,000	38,200
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	225,000	226,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	100,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,745,716	\$2,531,071

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		

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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,745,716	\$2,531,071
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	20,789,150	19,091,193
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	135,870	142,870
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,400,000	6,600,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$27,325,020	\$25,834,063

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	\$27,325,020	\$25,834,063

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	\$27,325,020	\$25,834,063
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,159,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,665,773
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,824,773

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,824,773
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