

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2022

President of the Board - Original Signature Required



6-29-22

Date

Secretary of the Board - Original Signature Required



6-29-22

Date

Chief School Administrator - Original Signature Required



6-9-22

Date

Jesse Walck

Contact Person

(570)645-3176

Extn :

Telephone

Extension

walckj@panthervalley.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Panther Valley SD	COUNTY : Carbon	AUN : 121136603
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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	\$30762541
Ending Unassigned Fund Balance	\$741219
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.40%

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 <i>David J. McAndrew Jr.</i>	DATE <i>6/29/22</i>
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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 : Panther Valley SD	County : Carbon	AUN Number : 121136603
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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 6.29.22
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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: \$180,169.00 Function 2500, Object 200: \$187,572.00	These numbers are accurate. Salaries are low.
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.	fund balance remaining at end of this year.

<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	3,750,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,750,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,711,505	
7000 Revenue from State Sources	16,176,720	
8000 Revenue from Federal Sources	1,740,535	
9000 Other Financing Sources	125,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,753,760</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,503,760</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,289,905
6120 Current Per Capita Taxes, Section 679	23,900
6140 Current Act 511 Taxes - Flat Rate Assessments	37,700
6150 Current Act 511 Taxes - Proportional Assessments	1,360,000
REVENUE FROM LOCAL SOURCES	\$9,711,505
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,747,621
7112 Basic Education Funding-Social Security	320,031
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,465,918
7292 Pre-K Counts	157,500
7311 Pupil Transportation Subsidy	690,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	42,350
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	930,899
7505 Ready to Learn Block Grant	338,016
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	67,385
7820 State Share of Retirement Contributions	2,075,000
REVENUE FROM STATE SOURCES	\$16,176,720
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	388,000
8512 IDEA, Part B	7,088
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	636,143
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,384
8517 NCLB, Title IV - 21st Century Schools	49,409
8519 NCLB, Title VI - Flexibility and Accountability	36,011
8732 ARRA - Qualified School Construction Bonds (QSCB)	53,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	400,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$1,740,535

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 125,000

OTHER FINANCING SOURCES \$125,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 27,753,760

Act 1 Index (current): 5.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,290,950		
Amount of Tax Relief for Homestead Exclusions	<u>\$930,899</u>		
Total Approx. Tax Revenue:	\$9,221,849		
Approx. Tax Levy for Tax Rate Calculation:	\$10,298,021		

	Carbon	Schuylkill	Total
<hr/>			
2021-22 Data			
a. Assessed Value	\$141,289,403	\$20,895,695	\$162,185,098
b. Real Estate Mills	65.4500	60.6900	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$290,763,996	\$40,479,449	\$331,243,445
d. Assessed Value	\$140,000,087	\$20,735,435	\$160,735,522
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy	\$9,247,391	\$1,268,160	\$10,515,551
(a * b)			
2022-23 Calculations			
II. g. Percent of Total Market Value	87.77955%	12.22045%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$9,230,503	\$1,285,048	\$10,515,551
(f Total * g)			
i. Base Mills Subject to Index	65.4500	61.4982	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.00000%	85.00000%	88.51118%
k. Tax Levy Needed	\$9,039,556	\$1,258,465	\$10,298,021
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate	64.5600	60.6900	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,038,406	\$1,258,434	\$10,296,840
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,365,941
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,289,905
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,290,950

Amount of Tax Relief for Homestead Exclusions

\$930,899

Total Approx. Tax Revenue:

\$9,221,849

Approx. Tax Levy for Tax Rate Calculation:

\$10,298,021

	Carbon	Schuylkill	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	68.9188	64.7576	
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)	\$9,648,638	\$1,342,777	\$10,991,415
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	\$4,978.00	\$5,412.00	
Number of Homestead/Farmstead Properties	2263	599	2862
Median Assessed Value of Homestead Properties			\$16,960

Act 1 Index (current): 5.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$8,290,950

Amount of Tax Relief for Homestead Exclusions \$930,899

Total Approx. Tax Revenue: \$9,221,849

Approx. Tax Levy for Tax Rate Calculation: \$10,298,021

	Carbon	Schuylkill		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$930,899	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				\$930,899

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>
Carbon	140,000,087	64.5600	9,038,406			89.00000%	
Schuylkill	20,735,435	60.6900	1,258,434			85.00000%	
Totals:	160,735,522		10,296,840	- 930,899 =	9,365,941 X	88.51118% =	8,289,905

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		23,900
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	23,900
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,800
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			37,700
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%	880,000
6152 Current Act 511 Occupation Taxes	0.0250	0.000	385,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	95,000
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			1,360,000
Total Act 511, Current Taxes			1,397,700
Act 511 Tax Limit -->		331,243,445 X	12
		Market Value	Mills
			3,974,921
			(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>									
	Carbon	65.4500	64.5600	-1.34%	Yes	5.3%				
	Schuylkill	61.4982	60.6900	-1.30%	Yes	5.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6152	Current Act 511 Occupation Taxes	0.0250	0.0250	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,258,089
1200 Special Programs - Elementary / Secondary	7,671,917
1300 Vocational Education	1,525,455
1400 Other Instructional Programs - Elementary / Secondary	1,686,163
1600 Adult Education Programs	115,057
1800 Pre-Kindergarten	157,500
Total Instruction	\$22,414,181
2000 Support Services	
2100 Support Services - Students	730,551
2200 Support Services - Instructional Staff	315,580
2300 Support Services - Administration	1,303,371
2400 Support Services - Pupil Health	281,253
2500 Support Services - Business	472,691
2600 Operation and Maintenance of Plant Services	2,037,114
2700 Student Transportation Services	1,827,478
2900 Other Support Services	12,000
Total Support Services	\$6,980,038
3000 Operation of Non-Instructional Services	
3200 Student Activities	406,173
3300 Community Services	38,000
Total Operation of Non-Instructional Services	\$444,173
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	924,149
Total Other Expenditures and Financing Uses	\$924,149
Total Estimated Expenditures and Other Financing Uses	\$30,762,541

2022-2023 Final General Fund Budget

LEA : 121136603 Panther Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,143,932
200 Personnel Services - Employee Benefits	3,319,199
300 Purchased Professional and Technical Services	88,300
400 Purchased Property Services	1,000
500 Other Purchased Services	3,524,250
600 Supplies	149,413
700 Property	15,000
800 Other Objects	16,995
Total Regular Programs - Elementary / Secondary	\$11,258,089
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,676,265
200 Personnel Services - Employee Benefits	1,211,535
300 Purchased Professional and Technical Services	2,288,893
500 Other Purchased Services	2,455,224
600 Supplies	25,000
700 Property	5,000
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$7,671,917
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	195,530
200 Personnel Services - Employee Benefits	156,299
500 Other Purchased Services	1,155,921
600 Supplies	17,705
Total Vocational Education	\$1,525,455
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	707,689
200 Personnel Services - Employee Benefits	530,069
500 Other Purchased Services	410,000
600 Supplies	23,905
800 Other Objects	14,500
Total Other Instructional Programs - Elementary / Secondary	\$1,686,163
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	115,057
Total Adult Education Programs	\$115,057
1800 <u>Pre-Kindergarten</u>	
800 Other Objects	157,500
Total Pre-Kindergarten	\$157,500
Total Instruction	\$22,414,181
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	389,157

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	283,185
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	700
600 Supplies	7,509
Total Support Services - Students	\$730,551
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	93,984
200 Personnel Services - Employee Benefits	65,111
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	14,000
600 Supplies	60,485
Total Support Services - Instructional Staff	\$315,580
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	649,514
200 Personnel Services - Employee Benefits	497,372
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	14,000
600 Supplies	60,485
Total Support Services - Administration	\$1,303,371
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	160,561
200 Personnel Services - Employee Benefits	104,642
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	2,450
600 Supplies	6,600
Total Support Services - Pupil Health	\$281,253
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,169
200 Personnel Services - Employee Benefits	187,572
300 Purchased Professional and Technical Services	26,500
500 Other Purchased Services	58,450
600 Supplies	2,500
700 Property	10,000
800 Other Objects	7,500
Total Support Services - Business	\$472,691
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	159,470
200 Personnel Services - Employee Benefits	141,844
300 Purchased Professional and Technical Services	856,000
400 Purchased Property Services	275,000
500 Other Purchased Services	127,500
600 Supplies	412,300
700 Property	20,000
800 Other Objects	45,000
Total Operation and Maintenance of Plant Services	\$2,037,114

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,939
200 Personnel Services - Employee Benefits	6,839
300 Purchased Professional and Technical Services	5,200
500 Other Purchased Services	1,794,500
700 Property	5,000
Total Student Transportation Services	\$1,827,478
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$6,980,038
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	162,990
200 Personnel Services - Employee Benefits	96,887
300 Purchased Professional and Technical Services	51,059
400 Purchased Property Services	20,200
500 Other Purchased Services	35,737
600 Supplies	36,300
700 Property	3,000
Total Student Activities	\$406,173
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	20,000
800 Other Objects	18,000
Total Community Services	\$38,000
Total Operation of Non-Instructional Services	\$444,173
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	575,773
900 Other Uses of Funds	348,376
Total Debt Service / Other Expenditures and Financing Uses	\$924,149
Total Other Expenditures and Financing Uses	\$924,149
TOTAL EXPENDITURES	\$30,762,541

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	3,750,000	1,907,894
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 Cash and Short-Term Investments	\$3,750,000	\$1,907,894
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Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,750,000	\$1,907,894
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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		

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	924,148	1,500,000
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	\$924,148	\$1,500,000
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TOTAL INDEBTEDNESS	\$924,148	\$1,500,000
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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	741,219
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$741,219

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$741,219
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