

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2022

President of the Board - Original Signature Required  


Date

10/15/2022

Secretary of the Board - Original Signature Required

Date

10/15/2022

Chief School Administrator - Original Signature Required

Date

10/15/2022

Kimberly A Umphrey

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Schuylkill Haven Area SD	COUNTY : Schuylkill	AUN : 129547303
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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	\$22459574
Ending Unassigned Fund Balance	\$271446
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.20%

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 6/15/2022
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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)

<b>School District Name :</b> Schuylkill Haven Area SD	<b>County :</b> Schuylkill	<b>AUN Number :</b> 129547303
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 05/19/2022
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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.	The Unassigned Fund Balance can be used for all budgeted 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.	The Committed Fund Balance represents future payments for PSERS, health care payments, and technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is for future building maintenance and textbook purchases.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,761,000
0840 Assigned Fund Balance	1,770,020
0850 Unassigned Fund Balance	915,768
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,446,788</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	8,919,462
7000 Revenue from State Sources	11,424,899
8000 Revenue from Federal Sources	425,336
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$20,769,697</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$25,216,485</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,095,929
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	29,000
6120 Current Per Capita Taxes, Section 679	17,136
6140 Current Act 511 Taxes - Flat Rate Assessments	21,209
6150 Current Act 511 Taxes - Proportional Assessments	1,441,680
6400 Delinquencies on Taxes Levied / Assessed by the LEA	665,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	234,208
6910 Rentals	52,500
6920 Contributions and Donations from Private Sources	80,000
6940 Tuition from Patrons	185,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	19,800

**REVENUE FROM LOCAL SOURCES \$8,919,462**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,531,175
7112 Basic Education Funding-Social Security	400,000
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	891,911
7311 Pupil Transportation Subsidy	578,230
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	195,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	23,000
7340 State Property Tax Reduction Allocation	594,192
7505 Ready to Learn Block Grant	221,391
7820 State Share of Retirement Contributions	1,900,000

**REVENUE FROM STATE SOURCES \$11,424,899**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	230,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,000
8517 NCLB, Title IV - 21st Century Schools	17,336
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	135,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$425,336</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>20,769,697</b>
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Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,095,929</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$594,192</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,690,121</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,148,954</b>	
	<b>Schuylkill</b>	<b>Total</b>

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<b>2021-22 Data</b>		
a. Assessed Value	\$160,129,545	\$160,129,545
b. Real Estate Mills	42.4600	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$402,288,770	\$402,288,770
d. Assessed Value	\$160,657,865	\$160,657,865
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$6,799,100	\$6,799,100
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$6,799,100	\$6,799,100
(f Total * g)		
i. Base Mills Subject to Index	42.4600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,148,954	\$7,148,954
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>44.4980</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,148,954	\$7,148,954
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,554,762
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,095,929
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,095,929</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$594,192</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$6,690,121</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,148,954</b>	
	<b>Schuylkill</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	44.4980	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,148,954	\$7,148,954
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$6,118.00	
Number of Homestead/Farmstead Properties	2221	2221
Median Assessed Value of Homestead Properties		\$37,645

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Act 1 Index (current): 4.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$6,095,929</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$594,192</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$6,690,121</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$7,148,954</b>

	<b>Schuylkill</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$594,192	Lowering RE Tax Rate	\$0	\$594,192
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$594,192</b>

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>
Schuylkill	160,657,865	44.4980	7,148,954			93.00000%	
<b>Totals:</b>	<b>160,657,865</b>		<b>7,148,954</b>	<b>594,192</b>	<b>6,554,762</b>	<b>93.00000%</b>	<b>6,095,929</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		17,136
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	\$4.00	\$0.00	19,584
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,500
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 27,084 21,209**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	950,000	950,000
6152 Current Act 511 Occupation Taxes	571.4300	0.000	979,200	391,680
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 2,029,200 1,441,680**

**Total Act 511, Current Taxes 1,462,889**

<b>Act 511 Tax Limit --&gt;</b>	<b>402,288,770</b>	<b>12</b>	<b>4,827,465</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:				Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23	Percent Change in Rate	Less than or equal to Index		2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Schuylkill	42.4600	44.4980	4.80%	Yes	4.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6141	Current Act 511 Per Capita Taxes	\$4.00	\$4.00	0.00%	Yes	4.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.8%				
6152	Current Act 511 Occupation Taxes	571.4300	571.4300	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,042,983
1200 Special Programs - Elementary / Secondary	3,151,320
1300 Vocational Education	426,137
1400 Other Instructional Programs - Elementary / Secondary	2,437
<b>Total Instruction</b>	<b>\$12,622,877</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,093,721
2200 Support Services - Instructional Staff	615,408
2300 Support Services - Administration	1,463,684
2400 Support Services - Pupil Health	416,376
2500 Support Services - Business	403,241
2600 Operation and Maintenance of Plant Services	2,010,504
2700 Student Transportation Services	1,084,500
2800 Support Services - Central	535,945
<b>Total Support Services</b>	<b>\$7,623,379</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	433,109
3300 Community Services	72,413
<b>Total Operation of Non-Instructional Services</b>	<b>\$505,522</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,702,796
5200 Interfund Transfers - Out	5,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,707,796</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,459,574</b>

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,586,200
200 Personnel Services - Employee Benefits	2,960,090
300 Purchased Professional and Technical Services	107,300
400 Purchased Property Services	222,390
500 Other Purchased Services	901,000
600 Supplies	253,303
700 Property	9,500
800 Other Objects	3,200
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,042,983</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,803,665
200 Personnel Services - Employee Benefits	1,092,355
300 Purchased Professional and Technical Services	207,500
500 Other Purchased Services	29,000
600 Supplies	18,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,151,320</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	426,137
<b>Total Vocational Education</b>	<b>\$426,137</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	437
500 Other Purchased Services	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,437</b>
<b>Total Instruction</b>	<b>\$12,622,877</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	649,085
200 Personnel Services - Employee Benefits	431,711
600 Supplies	12,200
800 Other Objects	725
<b>Total Support Services - Students</b>	<b>\$1,093,721</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	283,051
200 Personnel Services - Employee Benefits	270,157
300 Purchased Professional and Technical Services	12,900
500 Other Purchased Services	500
600 Supplies	48,300
700 Property	500
<b>Total Support Services - Instructional Staff</b>	<b>\$615,408</b>
<b>2300 <u>Support Services - Administration</u></b>	

## 2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	816,592
200 Personnel Services - Employee Benefits	462,807
300 Purchased Professional and Technical Services	79,000
400 Purchased Property Services	4,000
500 Other Purchased Services	71,185
600 Supplies	12,200
700 Property	5,000
800 Other Objects	12,900
<b>Total Support Services - Administration</b>	<b>\$1,463,684</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	229,057
200 Personnel Services - Employee Benefits	158,719
300 Purchased Professional and Technical Services	13,750
400 Purchased Property Services	2,000
600 Supplies	10,750
700 Property	1,500
800 Other Objects	600
<b>Total Support Services - Pupil Health</b>	<b>\$416,376</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	238,567
200 Personnel Services - Employee Benefits	162,469
500 Other Purchased Services	350
600 Supplies	1,500
800 Other Objects	355
<b>Total Support Services - Business</b>	<b>\$403,241</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	588,227
200 Personnel Services - Employee Benefits	459,902
400 Purchased Property Services	484,725
500 Other Purchased Services	81,050
600 Supplies	342,600
700 Property	54,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,010,504</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	1,080,000
<b>Total Student Transportation Services</b>	<b>\$1,084,500</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	199,496
200 Personnel Services - Employee Benefits	135,999
300 Purchased Professional and Technical Services	33,750
400 Purchased Property Services	10,000
500 Other Purchased Services	36,700
600 Supplies	61,000
700 Property	59,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Central</b>	<b>\$535,945</b>
<b>Total Support Services</b>	<b>\$7,623,379</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	229,275
200 Personnel Services - Employee Benefits	59,984
300 Purchased Professional and Technical Services	36,600
500 Other Purchased Services	42,200
600 Supplies	20,050
700 Property	40,000
800 Other Objects	5,000
<b>Total Student Activities</b>	<b>\$433,109</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	6,913
500 Other Purchased Services	19,900
600 Supplies	5,000
800 Other Objects	5,600
<b>Total Community Services</b>	<b>\$72,413</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$505,522</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	387,796
900 Other Uses of Funds	1,315,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,702,796</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	5,000
<b>Total Interfund Transfers - Out</b>	<b>\$5,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,707,796</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,459,574</b>



**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	5,838,000	4,156,000
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	829,000	464,000
Other Capital Projects Fund	2,500,000	500,000
Debt Service Fund	145,000	145,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$9,312,000</b>	<b>\$5,265,000</b>
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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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$9,312,000</b>	<b>\$5,265,000</b>
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	18,468,000	17,153,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	132,000	125,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$18,600,000</b>	<b>\$17,278,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - § 690, §1850</b>		
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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$18,600,000</b>	<b>\$17,278,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$18,600,000</b>	<b>\$17,278,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,761,000
0840 Assigned Fund Balance	724,465
0850 Unassigned Fund Balance	271,446
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,756,911</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,756,911</b>
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