

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2022

President of the Board - Original Signature Required Mendyk M. West

Date 6-14-22

Secretary of the Board - Original Signature Required [Signature]

Date 6-14-22

Chief School Administrator - Original Signature Required [Signature]

Date 6-14-22

Contact Person Brian Manning

Telephone (570)286-3708 Extn : Extension

Email Address manningb@shikbraves.org

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shikellamy SD	COUNTY : Northumberland	AUN : 116496603
------------------------------------	----------------------------	--------------------

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	\$55173564
Ending Unassigned Fund Balance	\$1358080
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.46%

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 6-14-22
--	-----------------

✓ DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Shikellamy SD	County : Northumberland	AUN Number : 116496603
---	----------------------------	---------------------------

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 <i>Wendy K Wheat</i>	DATE 5-3-22
--	----------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$283,935.00 Function 2200, Object 200: \$294,334.00	Professional Teacher Credit Reimbursement makes object 200 greater than object 100.
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.	Estimated July 1, 2023 Unassigned Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Future Salary, Health Care, and/or Retirement 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	319,705
0820 Restricted Fund Balance	29,370
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,566,621
0850 Unassigned Fund Balance	1,618,124
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,184,745</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,908,846
7000 Revenue from State Sources	24,200,635
8000 Revenue from Federal Sources	7,804,039
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$54,913,520</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,098,265</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,272,159
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	44,000
6120 Current Per Capita Taxes, Section 679	41,549
6140 Current Act 511 Taxes - Flat Rate Assessments	41,549
6150 Current Act 511 Taxes - Proportional Assessments	3,524,450
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,515,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	67,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	706,203
6910 Rentals	117,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	444,936

REVENUE FROM LOCAL SOURCES \$22,908,846

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	13,678,363
7112 Basic Education Funding-Social Security	818,200
7160 Tuition for Orphans Subsidy	106,000
7250 Migratory Children	1,000
7271 Special Education funds for School-Aged Pupils	2,319,265
7311 Pupil Transportation Subsidy	1,064,903
7312 Nonpublic and Charter School Pupil Transportation Subsidy	29,260
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	532,146
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,000
7340 State Property Tax Reduction Allocation	1,129,545
7505 Ready to Learn Block Grant	530,067
7820 State Share of Retirement Contributions	3,931,886

REVENUE FROM STATE SOURCES \$24,200,635

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	64,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	977,496
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,243
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	21,957

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	914,434
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,676,202
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,713,612
8751 ARP ESSER Learning Loss	101,083
8754 ARP ESSER Homeless Children and Youth Funds	43,124
8755 ARP ESSER Emergency Relief for Other Educational Entities	21,888
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	130,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000

REVENUE FROM FEDERAL SOURCES \$7,804,039

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 54,913,520

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,272,159
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,545</u>
Total Approx. Tax Revenue:	\$17,401,704
Approx. Tax Levy for Tax Rate Calculation:	\$18,395,597

	Northumberland	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$190,256,530	\$190,256,530
b. Real Estate Mills	95.5000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$981,290,863	\$981,290,863
d. Assessed Value	\$190,627,950	\$190,627,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$18,169,499	\$18,169,499
(a * b)		
2022-23 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$18,169,499	\$18,169,499
(f Total * g)		
i. Base Mills Subject to Index	95.5000	
(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	94.24366%	94.24366%
k. Tax Levy Needed	\$18,395,597	\$18,395,597
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	96.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$18,395,597	\$18,395,597
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,266,052
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,272,159
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,272,159
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,545</u>
Total Approx. Tax Revenue:	\$17,401,704
Approx. Tax Levy for Tax Rate Calculation:	\$18,395,597

	Northumberland	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	100.1795	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,097,013	\$19,097,013
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	\$2,278.00	
Number of Homestead/Farmstead Properties	5145	5145
Median Assessed Value of Homestead Properties		\$17,465

Act 1 Index (current): 4.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,272,159
Amount of Tax Relief for Homestead Exclusions	<u>\$1,129,545</u>
Total Approx. Tax Revenue:	\$17,401,704
Approx. Tax Levy for Tax Rate Calculation:	\$18,395,597

	Northumberland	Total
--	-----------------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,129,545	Lowering RE Tax Rate	\$0	\$1,129,545
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,129,545

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>
Northumberland	190,627,950	96.5000	18,395,597			94.24366%	
Totals:	190,627,950		18,395,597	- 1,129,545 =	17,266,052 X	94.24366% =	16,272,159

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		41,549
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	61,225
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			61,225
			41,549
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,150,000
6152 Current Act 511 Occupation Taxes	428.0000	0.000	1,969,763
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	243,000
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			4,362,763
Total Act 511, Current Taxes			3,524,450
			3,565,999
Act 511 Tax Limit -->		981,290,863 X	12
		Market Value	Mills
			11,775,490
			(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> Northumberland	95.5000	96.5000	1.05%	Yes	4.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.9%				
6152	Current Act 511 Occupation Taxes	428.0000	428.0000	0.00%	Yes	4.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.9%				

LEA : 116496603 Shikellamy SD

Printed 6/22/2022 9:07:41 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,671,450
1200 Special Programs - Elementary / Secondary	8,411,166
1300 Vocational Education	1,691,650
1400 Other Instructional Programs - Elementary / Secondary	2,617,988
1500 Nonpublic School Programs	31,996
Total Instruction	\$34,424,250
2000 Support Services	
2100 Support Services - Students	1,585,806
2200 Support Services - Instructional Staff	1,331,006
2300 Support Services - Administration	2,796,712
2400 Support Services - Pupil Health	542,057
2500 Support Services - Business	508,512
2600 Operation and Maintenance of Plant Services	4,847,157
2700 Student Transportation Services	2,021,633
2800 Support Services - Central	185,073
Total Support Services	\$13,817,956
3000 Operation of Non-Instructional Services	
3200 Student Activities	560,992
3300 Community Services	68,271
Total Operation of Non-Instructional Services	\$629,263
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,486,456
5200 Interfund Transfers - Out	2,815,639
Total Other Expenditures and Financing Uses	\$6,302,095
Total Estimated Expenditures and Other Financing Uses	\$55,173,564

2022-2023 Final General Fund Budget

LEA : 116496603 Shikellamy SD

Printed 6/22/2022 9:07:43 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,555,813
200 Personnel Services - Employee Benefits	8,168,684
300 Purchased Professional and Technical Services	371,574
400 Purchased Property Services	80,707
500 Other Purchased Services	25,076
600 Supplies	1,465,546
700 Property	3,300
800 Other Objects	750
Total Regular Programs - Elementary / Secondary	\$21,671,450
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,286,226
200 Personnel Services - Employee Benefits	1,538,959
300 Purchased Professional and Technical Services	1,277,626
400 Purchased Property Services	700
500 Other Purchased Services	3,195,125
600 Supplies	112,000
800 Other Objects	530
Total Special Programs - Elementary / Secondary	\$8,411,166
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	157,164
200 Personnel Services - Employee Benefits	122,405
500 Other Purchased Services	1,404,732
600 Supplies	7,199
800 Other Objects	150
Total Vocational Education	\$1,691,650
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	232,927
200 Personnel Services - Employee Benefits	129,409
300 Purchased Professional and Technical Services	238,298
500 Other Purchased Services	2,015,750
600 Supplies	1,604
Total Other Instructional Programs - Elementary / Secondary	\$2,617,988
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,358
600 Supplies	6,638
Total Nonpublic School Programs	\$31,996
Total Instruction	\$34,424,250
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	892,596
200 Personnel Services - Employee Benefits	596,514
300 Purchased Professional and Technical Services	68,110

2022-2023 Final General Fund Budget

LEA : 116496603 Shikellamy SD

Printed 6/22/2022 9:07:43 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,775
600 Supplies	20,079
800 Other Objects	732
Total Support Services - Students	\$1,585,806
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	283,935
200 Personnel Services - Employee Benefits	294,334
300 Purchased Professional and Technical Services	344,853
400 Purchased Property Services	22,000
500 Other Purchased Services	10,300
600 Supplies	81,569
700 Property	292,491
800 Other Objects	1,524
Total Support Services - Instructional Staff	\$1,331,006
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,281,546
200 Personnel Services - Employee Benefits	801,767
300 Purchased Professional and Technical Services	465,073
400 Purchased Property Services	109,304
500 Other Purchased Services	61,735
600 Supplies	53,257
800 Other Objects	24,030
Total Support Services - Administration	\$2,796,712
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	289,526
200 Personnel Services - Employee Benefits	228,073
300 Purchased Professional and Technical Services	10,775
500 Other Purchased Services	3,500
600 Supplies	6,824
700 Property	1,949
800 Other Objects	1,410
Total Support Services - Pupil Health	\$542,057
2500 Support Services - Business	
100 Personnel Services - Salaries	267,754
200 Personnel Services - Employee Benefits	207,434
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	4,709
500 Other Purchased Services	10,463
600 Supplies	7,902
800 Other Objects	750
Total Support Services - Business	\$508,512
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,176,659
200 Personnel Services - Employee Benefits	872,613
300 Purchased Professional and Technical Services	594,434

2022-2023 Final General Fund Budget

LEA : 116496603 Shikellamy SD

Printed 6/22/2022 9:07:43 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	712,908
500 Other Purchased Services	204,725
600 Supplies	507,972
700 Property	777,596
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$4,847,157
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	872
300 Purchased Professional and Technical Services	4,650
400 Purchased Property Services	8,236
500 Other Purchased Services	2,003,875
600 Supplies	2,000
Total Student Transportation Services	\$2,021,633
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	64,993
200 Personnel Services - Employee Benefits	52,080
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	500
600 Supplies	1,500
Total Support Services - Central	\$185,073
Total Support Services	\$13,817,956
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	166,121
200 Personnel Services - Employee Benefits	72,669
300 Purchased Professional and Technical Services	133,267
400 Purchased Property Services	12,100
500 Other Purchased Services	90,700
600 Supplies	77,460
700 Property	5,000
800 Other Objects	3,675
Total Student Activities	\$560,992
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	16,400
200 Personnel Services - Employee Benefits	3,819
300 Purchased Professional and Technical Services	22,000
600 Supplies	21,052
800 Other Objects	5,000
Total Community Services	\$68,271
Total Operation of Non-Instructional Services	\$629,263
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	831,456

LEA : 116496603 Shikellamy SD

Printed 6/22/2022 9:07:43 AM

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,655,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,486,456
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,815,639
Total Interfund Transfers - Out	\$2,815,639
Total Other Expenditures and Financing Uses	\$6,302,095
TOTAL EXPENDITURES	\$55,173,564

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	6,500,000	8,000,000
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	950,000	1,450,000
Other Capital Projects Fund	70,000	40,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	200,000	200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$7,750,000	\$9,720,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,750,000** **\$9,720,000**

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	32,929,334	29,643,737
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	401,718	200,859
0540 Accumulated Compensated Absences	200,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,000,000	8,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$41,531,052	\$38,044,596

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
--------------------------------------	-----------------------------------	-------------------------------------

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	\$41,531,052	\$38,044,596

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	\$41,531,052	\$38,044,596
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	319,705
0820 Restricted Fund Balance	29,370
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,566,621
0850 Unassigned Fund Balance	1,358,080
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,924,701

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,273,776
--	--------------------