

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

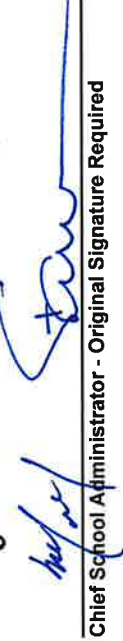
Date of Adoption of the General Fund Budget: 06/20/2022


President of the Board - Original Signature Required

6-20-2022
Date


Secretary of the Board - Original Signature Required

6/20/2022
Date


Chief School Administrator - Original Signature Required

6.20.22
Date

Jamie Mowrey

(570)327-1581 Extn :4467

Contact Person

Telephone 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 : South Williamsport Area SD	COUNTY : Lycoming	AUN : 117416103
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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	\$20399816
Ending Unassigned Fund Balance	\$1593706
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.81%

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 6-20-22
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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 : South Williamsport Area SD	County : Lycoming	AUN Number : 117416103
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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 5/26/2022
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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>
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: \$243,847.00 Function 2200, Object 200: \$255,559.00	Obj 200 includes tuition benefits for all teachers during the year. As such, no salary (obj 100) expense is reported in function 2200 for those teachers, so benefits will be higher than salaries.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Prudent fiscal management.
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.	Prudent fiscal management.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds assigned for specific uses.

<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	50,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,643,706
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,693,706</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,072,350
7000 Revenue from State Sources	10,628,262
8000 Revenue from Federal Sources	699,204
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$20,399,816</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,093,522</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,028,150
6113 Public Utility Realty Taxes	7,500
6114 Payments in Lieu of Current Taxes - State / Local	22,095
6150 Current Act 511 Taxes - Proportional Assessments	2,367,552
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	33,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	196,153
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	4,000
REVENUE FROM LOCAL SOURCES	\$9,072,350
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,350,088
7112 Basic Education Funding-Social Security	393,352
7271 Special Education funds for School-Aged Pupils	901,863
7311 Pupil Transportation Subsidy	182,168
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	707,126
7505 Ready to Learn Block Grant	228,011
7820 State Share of Retirement Contributions	1,845,654
REVENUE FROM STATE SOURCES	\$10,628,262
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	339,232
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,731
8517 NCLB, Title IV - 21st Century Schools	25,705
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	287,536
REVENUE FROM FEDERAL SOURCES	\$699,204
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,399,816

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,028,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$709,457</u>	
Total Approx. Tax Revenue:	\$6,737,607	
Approx. Tax Levy for Tax Rate Calculation:	\$7,191,339	
	Lycoming	Total

2021-22 Data		
a. Assessed Value	\$390,704,390	\$390,704,390
b. Real Estate Mills	17.3500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$489,053,231	\$489,053,231
d. Assessed Value	\$391,898,560	\$391,898,560
e. Assessed Value of New Constr/ Renov	\$0	\$0

2021-22 Calculations		
f. 2021-22 Tax Levy	\$6,778,721	\$6,778,721
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$6,778,721	\$6,778,721
(f Total * g)		
i. Base Mills Subject to Index	17.3500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$7,191,339	\$7,191,339
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	18.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,191,339	\$7,191,339
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$6,481,882
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,028,150
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,028,150	
Amount of Tax Relief for Homestead Exclusions	<u>\$709,457</u>	
Total Approx. Tax Revenue:	\$6,737,607	
Approx. Tax Levy for Tax Rate Calculation:	\$7,191,339	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	18.1828	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1672	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,125,813	\$7,125,813
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$65,526	\$65,526
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$60,939	\$60,939

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$16,211.44	
Number of Homestead/Farmstead Properties	2395	2395
Median Assessed Value of Homestead Properties		\$91,680

Act 1 Index (current): 4.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,028,150
Amount of Tax Relief for Homestead Exclusions	<u>\$709,457</u>
Total Approx. Tax Revenue:	\$6,737,607
Approx. Tax Levy for Tax Rate Calculation:	\$7,191,339
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$707,126	Lowering RE Tax Rate	\$0	\$707,126
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,331			\$2,331
Amount of Tax Relief from State/Local Sources				\$709,457

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	391,898,560	18.3500	7,191,339			93.00000%	
Totals:	391,898,560		7,191,339	709,457	6,481,882	93.00000%	6,028,150

	<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	\$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 0 0

	<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	1.100%	0.000%	2,217,552	2,217,552
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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 2,367,552 2,367,552

Total Act 511, Current Taxes 2,367,552

Act 511 Tax Limit -->	489,053,231	X	12	5,868,639
	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	17.3500	18.3500	5.77%	No	4.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	4.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,851,048
1200 Special Programs - Elementary / Secondary	2,521,016
1300 Vocational Education	719,497
1400 Other Instructional Programs - Elementary / Secondary	497,965
Total Instruction	\$12,589,526
2000 Support Services	
2100 Support Services - Students	521,683
2200 Support Services - Instructional Staff	793,906
2300 Support Services - Administration	1,334,452
2400 Support Services - Pupil Health	186,985
2500 Support Services - Business	354,903
2600 Operation and Maintenance of Plant Services	2,125,223
2700 Student Transportation Services	452,069
Total Support Services	\$5,769,221
3000 Operation of Non-Instructional Services	
3200 Student Activities	634,821
3300 Community Services	16,530
Total Operation of Non-Instructional Services	\$651,351
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,288,143
5900 Budgetary Reserve	101,575
Total Other Expenditures and Financing Uses	\$1,389,718
Total Estimated Expenditures and Other Financing Uses	\$20,399,816

2022-2023 Final General Fund Budget

LEA : 117416103 South Williamsport Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,569,180
200 Personnel Services - Employee Benefits	3,084,221
300 Purchased Professional and Technical Services	16,160
400 Purchased Property Services	34,105
500 Other Purchased Services	958,447
600 Supplies	175,172
700 Property	3,058
800 Other Objects	10,705
Total Regular Programs - Elementary / Secondary	\$8,851,048
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,232,608
200 Personnel Services - Employee Benefits	835,835
300 Purchased Professional and Technical Services	422,900
400 Purchased Property Services	270
500 Other Purchased Services	7,487
600 Supplies	16,916
700 Property	5,000
Total Special Programs - Elementary / Secondary	\$2,521,016
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	271,460
200 Personnel Services - Employee Benefits	188,851
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	246,495
600 Supplies	7,691
Total Vocational Education	\$719,497
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	203,607
200 Personnel Services - Employee Benefits	116,213
300 Purchased Professional and Technical Services	34,817
500 Other Purchased Services	136,500
600 Supplies	4,078
800 Other Objects	2,750
Total Other Instructional Programs - Elementary / Secondary	\$497,965
Total Instruction	\$12,589,526
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	302,034
200 Personnel Services - Employee Benefits	183,011
300 Purchased Professional and Technical Services	26,000
500 Other Purchased Services	1,000
600 Supplies	9,313
800 Other Objects	325

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$521,683
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	243,847
200 Personnel Services - Employee Benefits	255,559
300 Purchased Professional and Technical Services	203,425
400 Purchased Property Services	21,879
500 Other Purchased Services	2,000
600 Supplies	42,196
700 Property	25,000
Total Support Services - Instructional Staff	\$793,906
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	605,970
200 Personnel Services - Employee Benefits	568,149
300 Purchased Professional and Technical Services	97,000
500 Other Purchased Services	19,460
600 Supplies	24,813
700 Property	2,000
800 Other Objects	17,060
Total Support Services - Administration	\$1,334,452
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	118,891
200 Personnel Services - Employee Benefits	56,232
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	303
500 Other Purchased Services	275
600 Supplies	6,184
Total Support Services - Pupil Health	\$186,985
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	164,350
200 Personnel Services - Employee Benefits	149,046
300 Purchased Professional and Technical Services	20,259
400 Purchased Property Services	2,482
500 Other Purchased Services	15,500
600 Supplies	3,266
Total Support Services - Business	\$354,903
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	709,386
200 Personnel Services - Employee Benefits	623,197
400 Purchased Property Services	256,115
500 Other Purchased Services	115,820
600 Supplies	419,005
700 Property	1,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,125,223

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	19,116
200 Personnel Services - Employee Benefits	8,203
300 Purchased Professional and Technical Services	3,250
500 Other Purchased Services	363,000
600 Supplies	58,500
Total Student Transportation Services	\$452,069
Total Support Services	\$5,769,221
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	284,673
200 Personnel Services - Employee Benefits	133,121
300 Purchased Professional and Technical Services	74,066
400 Purchased Property Services	5,000
500 Other Purchased Services	58,453
600 Supplies	50,638
800 Other Objects	28,870
Total Student Activities	\$634,821
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	430
500 Other Purchased Services	15,100
Total Community Services	\$16,530
Total Operation of Non-Instructional Services	\$651,351
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,000
900 Other Uses of Funds	1,286,143
Total Debt Service / Other Expenditures and Financing Uses	\$1,288,143
5900 <u>Budgetary Reserve</u>	
800 Other Objects	101,575
Total Budgetary Reserve	\$101,575
Total Other Expenditures and Financing Uses	\$1,389,718
TOTAL EXPENDITURES	\$20,399,816

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	4,530,000	4,530,000
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	800,000	700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	252,000	240,000
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	\$5,582,000	\$5,470,000

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	\$5,582,000	\$5,470,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	505,000	9,900,000
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	\$505,000	\$9,900,000

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	\$505,000	\$9,900,000

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	\$505,000	\$9,900,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,100,000
0850 Unassigned Fund Balance	1,593,706
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,693,706
5900 Budgetary Reserve	101,575
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,795,281