

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Keith J Glynn

(570)945-5184

Extn :3006

Contact Person

Telephone

Extension

glynnk@ltsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lackawanna Trail SD	COUNTY : Wyoming	AUN : 119665003
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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	\$22639960
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.62%

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
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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 : Lackawanna Trail SD	County : Wyoming	AUN Number : 119665003
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen. 7340 LEA Amount: \$531,449.00 7340 PDE Amount: \$0.00	
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: \$79,375.00 Function 2200, Object 200: \$128,534.00	2200 Function includes Tuition Reimbursement for all Functions per PDE guidance. This accounts for \$68,438 of the \$128,534 in 200 object codes.
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.	District plans to hold up to 7% of budgeted expenditures as unassigned fund balance to cover unexpected costs. With technology needs due to virtual education and the evolving educational environment post-pandemic, the District deems it prudent to do so.
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 District has \$6.7 million in assigned fund balance reserved for projects such as a Wellness Center with a project budget of \$2.1 million, a HVAC upgrade with a project budget of \$3.0 million and additional funding needs such as textbook updates.

<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	6,174,319
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,674,319</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,213,119
7000 Revenue from State Sources	10,874,042
8000 Revenue from Federal Sources	552,299
9000 Other Financing Sources	500
Total Estimated Revenues And Other Financing Sources	<u>\$22,639,960</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,314,279</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,699,573
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6150 Current Act 511 Taxes - Proportional Assessments	1,157,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	775,300
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	243,000
6910 Rentals	11,450
6920 Contributions and Donations from Private Sources	192,311
6990 Refunds and Other Miscellaneous Revenue	40,485
REVENUE FROM LOCAL SOURCES	\$11,213,119
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,081,428
7112 Basic Education Funding-Social Security	392,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	985,971
7311 Pupil Transportation Subsidy	860,460
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,780
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	531,449
7505 Ready to Learn Block Grant	181,454
7820 State Share of Retirement Contributions	1,759,000
REVENUE FROM STATE SOURCES	\$10,874,042
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	217,253
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	32,323
8517 NCLB, Title IV - 21st Century Schools	16,895
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	189,828
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
REVENUE FROM FEDERAL SOURCES	\$552,299

Amount

OTHER FINANCING SOURCES

9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series 500

OTHER FINANCING SOURCES \$500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 22,639,960

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,700,000

Amount of Tax Relief for Homestead Exclusions

\$531,449

Total Approx. Tax Revenue:

\$9,231,449

Approx. Tax Levy for Tax Rate Calculation:

\$10,455,571

	Lackawanna	Wyoming	Total
2021-22 Data			
a. Assessed Value	\$31,818,082	\$49,700,510	\$81,518,592
b. Real Estate Mills	174.7600	91.6900	
I. 2022-23 Data			
c. 2020 STEB Market Value	\$294,032,373	\$234,291,845	\$528,324,218
d. Assessed Value	\$31,839,205	\$50,539,220	\$82,378,425
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2021-22 Calculations			
f. 2021-22 Tax Levy	\$5,560,528	\$4,557,040	\$10,117,568
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value	55.65378%	44.34622%	100.00000%
II.			
h. Rebalanced 2021-22 Tax Levy	\$5,630,809	\$4,486,759	\$10,117,568
(f Total * g)			
i. Base Mills Subject to Index	176.9688	91.6900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	88.50000%	87.66519%
k. Tax Levy Needed	\$5,818,920	\$4,636,651	\$10,455,571
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate			
(k / d * 1000)	182.7500	91.7400	
III.			
m. Tax Levy Generated by Mills	\$5,818,615	\$4,636,468	\$10,455,083
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,923,634
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,699,573
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,700,000

Amount of Tax Relief for Homestead Exclusions

\$531,449

Total Approx. Tax Revenue:

\$9,231,449

Approx. Tax Levy for Tax Rate Calculation:

\$10,455,571

	Lackawanna	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	184.7554	95.7243	
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)	\$5,882,465	\$4,837,831	\$10,720,296
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	\$1,370.00	\$2,610.00	
Number of Homestead/Farmstead Properties	1132	1075	2207
Median Assessed Value of Homestead Properties			\$20,034

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,700,000

Amount of Tax Relief for Homestead Exclusions

\$531,449

Total Approx. Tax Revenue:

\$9,231,449

Approx. Tax Levy for Tax Rate Calculation:

\$10,455,571

Lackawanna

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$531,449

Lowering RE Tax Rate

\$0

\$531,449

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$531,449

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>
Lackawanna	31,839,205	182.7500	5,818,615			87.00000%	
Wyoming	50,539,220	91.7400	4,636,468			88.50000%	
Totals:	82,378,425		10,455,083	- 531,449 =	9,923,634 X	87.66519% =	8,699,573

	<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
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%	1,100,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	132,000
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			1,232,000
Total Act 511, Current Taxes			1,157,000
Act 511 Tax Limit -->		528,324,218 X	12
		Market Value	Mills
			6,339,891
			(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>									
	Lackawanna	176.9688	182.7500	3.27%	Yes	4.4%				
	Wyoming	91.6900	91.7400	0.06%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,883,952
1200 Special Programs - Elementary / Secondary	4,413,196
1300 Vocational Education	1,037,567
1400 Other Instructional Programs - Elementary / Secondary	8,575
Total Instruction	\$15,343,290
2000 Support Services	
2100 Support Services - Students	663,163
2200 Support Services - Instructional Staff	228,260
2300 Support Services - Administration	1,518,961
2400 Support Services - Pupil Health	232,528
2500 Support Services - Business	323,386
2600 Operation and Maintenance of Plant Services	1,754,454
2700 Student Transportation Services	1,327,000
2800 Support Services - Central	288,486
2900 Other Support Services	13,194
Total Support Services	\$6,349,432
3000 Operation of Non-Instructional Services	
3200 Student Activities	522,288
3300 Community Services	1,500
Total Operation of Non-Instructional Services	\$523,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	352,950
5200 Interfund Transfers - Out	70,500
Total Other Expenditures and Financing Uses	\$423,450
Total Estimated Expenditures and Other Financing Uses	\$22,639,960

2022-2023 Final General Fund Budget

LEA : 119665003 Lackawanna Trail SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,095,353
200 Personnel Services - Employee Benefits	3,813,583
300 Purchased Professional and Technical Services	157,763
400 Purchased Property Services	55,762
500 Other Purchased Services	542,470
600 Supplies	193,821
700 Property	23,600
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	\$9,883,952
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,694,398
200 Personnel Services - Employee Benefits	1,188,777
300 Purchased Professional and Technical Services	430,844
500 Other Purchased Services	1,057,520
600 Supplies	41,147
800 Other Objects	510
Total Special Programs - Elementary / Secondary	\$4,413,196
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	405,234
200 Personnel Services - Employee Benefits	248,344
400 Purchased Property Services	250
500 Other Purchased Services	360,800
600 Supplies	22,939
Total Vocational Education	\$1,037,567
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,575
Total Other Instructional Programs - Elementary / Secondary	\$8,575
Total Instruction	\$15,343,290
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	420,228
200 Personnel Services - Employee Benefits	217,452
400 Purchased Property Services	240
500 Other Purchased Services	4,500
600 Supplies	20,453
800 Other Objects	290
Total Support Services - Students	\$663,163
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	79,375
200 Personnel Services - Employee Benefits	128,534
300 Purchased Professional and Technical Services	7,016

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	240
600 Supplies	13,095
Total Support Services - Instructional Staff	\$228,260
2300 Support Services - Administration	
100 Personnel Services - Salaries	731,796
200 Personnel Services - Employee Benefits	520,697
300 Purchased Professional and Technical Services	153,521
400 Purchased Property Services	4,057
500 Other Purchased Services	54,750
600 Supplies	32,340
800 Other Objects	21,800
Total Support Services - Administration	\$1,518,961
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	118,338
200 Personnel Services - Employee Benefits	94,790
300 Purchased Professional and Technical Services	12,850
400 Purchased Property Services	300
500 Other Purchased Services	250
600 Supplies	6,000
Total Support Services - Pupil Health	\$232,528
2500 Support Services - Business	
100 Personnel Services - Salaries	141,123
200 Personnel Services - Employee Benefits	111,574
300 Purchased Professional and Technical Services	59,540
500 Other Purchased Services	6,000
600 Supplies	4,299
800 Other Objects	850
Total Support Services - Business	\$323,386
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	555,768
200 Personnel Services - Employee Benefits	447,738
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	293,160
500 Other Purchased Services	103,088
600 Supplies	277,900
700 Property	56,800
Total Operation and Maintenance of Plant Services	\$1,754,454
2700 Student Transportation Services	
500 Other Purchased Services	1,325,500
600 Supplies	1,500
Total Student Transportation Services	\$1,327,000
2800 Support Services - Central	
100 Personnel Services - Salaries	176,097
200 Personnel Services - Employee Benefits	94,339

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	500
600 Supplies	17,550
Total Support Services - Central	\$288,486
2900 Other Support Services	
500 Other Purchased Services	13,194
Total Other Support Services	\$13,194
Total Support Services	\$6,349,432
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	233,860
200 Personnel Services - Employee Benefits	101,459
300 Purchased Professional and Technical Services	29,520
400 Purchased Property Services	3,000
500 Other Purchased Services	89,149
600 Supplies	49,300
700 Property	9,000
800 Other Objects	7,000
Total Student Activities	\$522,288
3300 Community Services	
300 Purchased Professional and Technical Services	1,500
Total Community Services	\$1,500
Total Operation of Non-Instructional Services	\$523,788
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	87,950
900 Other Uses of Funds	265,000
Total Debt Service / Other Expenditures and Financing Uses	\$352,950
5200 Interfund Transfers - Out	
900 Other Uses of Funds	70,500
Total Interfund Transfers - Out	\$70,500
Total Other Expenditures and Financing Uses	\$423,450
TOTAL EXPENDITURES	\$22,639,960

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	8,000,000	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		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
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	\$8,250,000	\$8,200,000
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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		
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TOTAL CASH AND INVESTMENTS	\$8,250,000	\$8,200,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	3,980,000	3,715,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	425,000	420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$4,405,000	\$4,135,000
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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		
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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		
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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		
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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>
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Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$4,405,000	\$4,135,000

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	\$4,405,000	\$4,135,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,174,319
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,674,319

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,674,319
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