

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

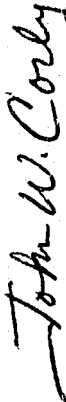
Date of Adoption of the General Fund Budget: 06/27/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

06.30.2022

Date

6/28/2022

Date

6/30/2022

Date

Edward Ranick

Contact Person

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Telephone

Extn :1514

Extension

eranic@leighton.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehighon Area SD	COUNTY : Carbon	AUN : 121135503
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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	\$45456274
Ending Unassigned Fund Balance	\$3936792
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.66%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

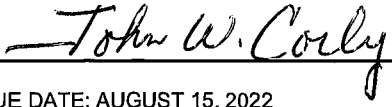
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/28/22
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lehigh Area SD	County : Carbon	AUN Number : 121135503
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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 5/26/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$318,034.97 C x 2%: \$29,925.76	Full data not available yet from county
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$175,136.00 Function 2400, Object 200: \$184,135.00	Retired Nurses are resulting in higher benefits for OPEB.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Money reserved for pending teachers contract
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.	Ending fund balance resulting from increased revenue

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	
840 Assigned Fund Balance	
850 Unassigned Fund Balance	4,444,790
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year	\$4,444,790
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	23,357,139
7000 Revenue from State Sources	18,548,516
3000 Revenue from Federal Sources	3,042,621
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$44,948,276
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$49,393,066

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,331,815
6113 Public Utility Realty Taxes	20,795
6114 Payments in Lieu of Current Taxes - State / Local	4,700
6120 Current Per Capita Taxes, Section 679	46,675
6140 Current Act 511 Taxes - Flat Rate Assessments	46,675
6150 Current Act 511 Taxes - Proportional Assessments	2,895,879
6400 Delinquencies on Taxes Levied / Assessed by the LEA	886,100
6500 Earnings on Investments	17,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6920 Contributions and Donations from Private Sources	50,000
6960 Services Provided Other Local Governmental Units / LEAs	315,000
6990 Refunds and Other Miscellaneous Revenue	350,000
REVENUE FROM LOCAL SOURCES	\$23,357,139
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,042,167
7160 Tuition for Orphans Subsidy	102,000
7271 Special Education funds for School-Aged Pupils	1,718,133
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	382,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	925,838
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,500
7340 State Property Tax Reduction Allocation	1,496,288
7360 Safe Schools	19,980
7505 Ready to Learn Block Grant	374,159
7810 State Share of Social Security and Medicare Taxes	575,962
7820 State Share of Retirement Contributions	2,678,489
7900 Revenue for Technology	16,000
REVENUE FROM STATE SOURCES	\$18,548,516
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	636,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,335
8517 NCLB, Title IV - 21st Century Schools	48,119
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	864,259
	Page 6

		Amount
REVENUE FROM FEDERAL SOURCES		
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund		1,400,963
REVENUE FROM FEDERAL SOURCES		\$3,042,621
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		44,948,276

UN: 121135503 Leighton Area SD

Printed 6/21/2022 2:13:22 PM

ct 1 Index (current): 4.7%

alculation Method:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Rate

\$18,331,815

~~\$1,496,288~~

\$19,828,103

\$20,792,935

Carbon

Total

2021-22 Data

a. Assessed Value

b. Real Estate Mills

I. 2022-23 Data

c. 2020 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

2021-22 Calculations

f. 2021-22 Tax Levy

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

h. Rebalanced 2021-22 Tax Levy

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

ct 1 Index (current): 4.7%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$18,331,815

mount of Tax Relief for Homestead Exclusions

\$1,496,288

otal Approx. Tax Revenue:

\$19,828,103

pprox. Tax Levy for Tax Rate Calculation:

\$20,792,935

Carbon

Total

Index Maximums

p. Maximum Mills Based On Index

55.2464

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$21,770,195

(p / 1000 * d)

\$21,770,195

IV.

s. Millage Rate within Index?

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index

\$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$5,068.00

Number of Homestead/Farmstead Properties

4406

Median Assessed Value of Homestead Properties

4406

\$45,850

V.

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page - 3 of 3

ct 1 Index (current): 4.7%

alculation Method:

pprox. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

total Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,496,288

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

05

Amount of Tax Relief from State/Local Sources

\$1,496,288

CODE

5111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
carbon	394,056,353	52.7664	20,792,935			95.000000%	
totals:	394,056,353		20,792,935	1,496,288	19,296,647	95.000000%	18,331,815

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			46,675
6140 Current Act 511 Taxes-- Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	46,675	46,675
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

Total Current Act 511 Taxes -- Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 Current Act 511 Taxes -- Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,855,301	1,855,301
6152 Current Act 511 Occupation Taxes	25.000%	0.000%	785,578	785,578
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	255,000	255,000
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

		2,895,879		2,895,879
Total Act 511, Current Taxes	Act 511 Tax Limit -->	995,272,710	12	11,943,273
		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	Current Real Estate Taxes									
	Carbon	52.7664	52.7664	0.00%	Yes	4.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.7%				
	Current Act 511 Taxes-- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.7%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.7%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.7%				

Description		Amount
000 Instruction		
1100 Regular Programs - Elementary / Secondary		18,962,411
1200 Special Programs - Elementary / Secondary		7,806,541
1300 Vocational Education		1,621,695
1600 Adult Education Programs		238,616
1800 Pre-Kindergarten		175,000
Total Instruction		\$28,804,263
000 Support Services		
2100 Support Services - Students		1,192,570
2200 Support Services - Instructional Staff		1,011,021
2300 Support Services - Administration		2,187,939
2400 Support Services - Pupil Health		379,454
2500 Support Services - Business		627,541
2600 Operation and Maintenance of Plant Services		3,368,115
2700 Student Transportation Services		1,484,240
2800 Support Services - Central		1,331,152
2900 Other Support Services		25,000
Total Support Services		\$11,607,032
000 Operation of Non-Instructional Services		
3200 Student Activities		986,443
3300 Community Services		10,000
Total Operation of Non-Instructional Services		\$996,443
000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		3,801,036
5200 Interfund Transfers - Out		133,500
5900 Budgetary Reserve		114,000
Total Other Expenditures and Financing Uses		\$4,048,536
Total Estimated Expenditures and Other Financing Uses		\$45,456,274

Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	8,967,678
200 Personnel Services - Employee Benefits	7,686,595
300 Purchased Professional and Technical Services	344,000
400 Purchased Property Services	54,044
500 Other Purchased Services	1,708,618
600 Supplies	194,876
800 Other Objects	6,600

Total Regular Programs - Elementary / Secondary

\$18,962,411

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,256,801
200 Personnel Services - Employee Benefits	2,211,527
300 Purchased Professional and Technical Services	2,295,770
400 Purchased Property Services	1,750
500 Other Purchased Services	1,028,393
600 Supplies	12,300

Total Special Programs - Elementary / Secondary

\$7,806,541

1300 Vocational Education

500 Other Purchased Services	1,621,695
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Total Vocational Education

\$1,621,695

1600 Adult Education Programs

500 Other Purchased Services	238,616
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Total Adult Education Programs

\$238,616

1800 Pre-Kindergarten

100 Personnel Services - Salaries	107,173
200 Personnel Services - Employee Benefits	64,103
600 Supplies	3,524
800 Other Objects	200

Total Pre-Kindergarten

\$175,000

Total Instruction

\$28,804,263

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	604,737
200 Personnel Services - Employee Benefits	534,963
300 Purchased Professional and Technical Services	39,600
500 Other Purchased Services	1,420
600 Supplies	5,250
800 Other Objects	6,600

Total Support Services - Students

\$1,192,570

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	506,197
200 Personnel Services - Employee Benefits	449,664

Description	Amount
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	1,000
500 Other Purchased Services	550
600 Supplies	50,800
800 Other Objects	310
Total Support Services - Instructional Staff	\$1,011,021
2300 Support Services - Administration	
100 Personnel Services - Salaries	979,149
200 Personnel Services - Employee Benefits	777,437
300 Purchased Professional and Technical Services	263,700
400 Purchased Property Services	3,600
500 Other Purchased Services	82,422
600 Supplies	13,600
800 Other Objects	68,031
Total Support Services - Administration	\$2,187,939
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	175,136
200 Personnel Services - Employee Benefits	184,135
600 Supplies	19,583
800 Other Objects	600
Total Support Services - Pupil Health	\$379,454
2500 Support Services - Business	
100 Personnel Services - Salaries	314,154
200 Personnel Services - Employee Benefits	246,712
300 Purchased Professional and Technical Services	47,700
400 Purchased Property Services	8,500
500 Other Purchased Services	6,075
600 Supplies	3,150
800 Other Objects	1,250
Total Support Services - Business	\$627,541
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,039,398
200 Personnel Services - Employee Benefits	882,553
300 Purchased Professional and Technical Services	96,057
400 Purchased Property Services	431,673
500 Other Purchased Services	192,947
600 Supplies	708,987
700 Property	15,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$3,368,115
2700 Student Transportation Services	
500 Other Purchased Services	1,484,240
Total Student Transportation Services	\$1,484,240
2800 Support Services - Central	

Estimated Expenditures and Other Financing Uses: Data		Amount
100 Personnel Services - Salaries		199,149
200 Personnel Services - Employee Benefits		156,523
300 Purchased Professional and Technical Services		132,491
400 Purchased Property Services		5,500
500 Other Purchased Services		23,396
600 Supplies		813,093
800 Other Objects		1,000
Total Support Services - Central		\$1,331,152
2900 Other Support Services		
500 Other Purchased Services		25,000
Total Other Support Services		\$25,000
Total Support Services		\$11,607,032
3000 Operation of Non-Instructional Services		
3200 Student Activities		
100 Personnel Services - Salaries		455,574
200 Personnel Services - Employee Benefits		208,295
300 Purchased Professional and Technical Services		70,150
400 Purchased Property Services		22,500
500 Other Purchased Services		102,719
600 Supplies		104,695
700 Property		4,500
800 Other Objects		18,010
Total Student Activities		\$986,443
3300 Community Services		
800 Other Objects		10,000
Total Community Services		\$10,000
Total Operation of Non-Instructional Services		\$996,443
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		1,846,036
900 Other Uses of Funds		1,955,000
Total Debt Service / Other Expenditures and Financing Uses		\$3,801,036
5200 Interfund Transfers - Out		
900 Other Uses of Funds		133,500
Total Interfund Transfers - Out		\$133,500
5900 Budgetary Reserve		
800 Other Objects		114,000
Total Budgetary Reserve		\$114,000
Total Other Expenditures and Financing Uses		\$4,048,536
TOTAL EXPENDITURES		\$45,456,274

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	5,069,947	4,650,947

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

Total Cash and Short-Term Investments

	<u>\$5,912,652</u>	<u>\$5,427,269</u>
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Long-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2022 Estimate

\$5,912,652

06/30/2023 Projection

\$5,427,269

Long-Term Indebtedness**General Fund**

0510 Bonds Payable	52,199,633	
0520 Extended-Term Financing Agreements Payable		50,160,862
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,625,587	1,593,075
0550 Authority Lease Obligations		
0550 Other Post-Employment Benefits (OPEB)	1,123,105	1,179,260
0599 Other Noncurrent Liabilities	52,836,700	51,779,966
Total General Fund	\$107,785,025	\$104,713,163

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

- 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

- 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
- 0550 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

06/30/2022 Estimate

06/30/2023 Projection

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
0550 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

- 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

06/30/2022 Estimate

\$107,785,025

06/30/2023 Projection

\$104,713,163

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

\$107,785.025

\$104,713.163

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,936,792
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,936,792
5900 Budgetary Reserve	114,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,050,792