

PROPOSED FINAL

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie W Ellenburg

(570)655-5533

Extn :30

Contact Person

Telephone

Extension

valerie@abmelonecpa.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE

FROM 2022-2023 GENERAL FUND BUDGET

PROPOSED FINAL

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lake-Lehman SD	COUNTY : Luzerne	AUN : 118403903
-------------------------------------	---------------------	--------------------

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	\$34098808
Ending Unassigned Fund Balance	\$2600000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.62%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2022

PROPOSED FINAL

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 : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
--	---------------------	---------------------------

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 5/16/22
---	-----------------

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

PROPOSED FINAL

<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: \$85,000.00 Function 2200, Object 200: \$193,917.00	The amount for benefits includes an amount for Staff Development Expenditures.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$144,967.00 Function 2500, Object 200: \$189,569.00	Benefits are as per contractual terms and required benefits.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$51,864.00 Function 2700, Object 200: \$54,135.00	Benefits are as per contractual terms and required benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount for future unanticipated costs.
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.	Amount is for general purposes.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount is committed for future Health Care Costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future contractual obligations and other projected amounts.

PROPOSED FINAL

<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	500,000
0840 Assigned Fund Balance	2,180,792
0850 Unassigned Fund Balance	2,734,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,415,764</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,219,315
7000 Revenue from State Sources	13,879,335
8000 Revenue from Federal Sources	1,295,641
9000 Other Financing Sources	150,000
Total Estimated Revenues And Other Financing Sources	<u>\$33,544,291</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,960,055</u>

PROPOSED FINAL

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,575,307
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	24,400
6150 Current Act 511 Taxes - Proportional Assessments	2,265,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	919,000
6500 Earnings on Investments	11,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,608
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	45,000
6990 Refunds and Other Miscellaneous Revenue	24,000
REVENUE FROM LOCAL SOURCES	\$18,219,315
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,018,959
7112 Basic Education Funding-Social Security	517,558
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,256,496
7311 Pupil Transportation Subsidy	1,501,479
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,910
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	162,553
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	581,829
7505 Ready to Learn Block Grant	278,523
7820 State Share of Retirement Contributions	2,379,528
REVENUE FROM STATE SOURCES	\$13,879,335
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	340,474
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,222
8517 NCLB, Title IV - 21st Century Schools	21,738
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	774,207
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$1,295,641

PROPOSED FINAL

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 150,000

OTHER FINANCING SOURCES \$150,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 33,544,291

PROPOSED FINAL

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,575,362

Amount of Tax Relief for Homestead Exclusions

\$581,829

Total Approx. Tax Revenue:

\$15,157,191

Approx. Tax Levy for Tax Rate Calculation:

\$16,356,030

Luzerne

Wyoming

Total

2021-22 Data

a. Assessed Value

\$1,321,029,600

\$8,767,535

\$1,329,797,135

b. Real Estate Mills

11.9138

62.9964

I. 2022-23 Data

c. 2020 STEB Market Value

\$1,131,977,014

\$39,434,026

\$1,171,411,040

d. Assessed Value

\$1,326,320,800

\$8,885,090

\$1,335,205,890

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$15,738,482

\$552,323

\$16,290,805

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

96.63363%

3.36637%

100.00000%

II.

h. Rebalanced 2021-22 Tax Levy

\$15,742,396

\$548,409

\$16,290,805

(f Total * g)

i. Base Mills Subject to Index

11.9167

62.9964

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

92.40000%

92.40000%

92.40000%

k. Tax Levy Needed

\$15,805,426

\$550,604

\$16,356,030

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

11.9167

61.9694

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$15,805,367

\$550,604

\$16,355,971

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$15,774,142

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$14,575,307

(n * Est. Pct. Collection)

PROPOSED FINAL

Act 1 Index (current): 4.1%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$14,575,362
Amount of Tax Relief for Homestead Exclusions	<u>\$581,829</u>
Total Approx. Tax Revenue:	\$15,157,191
Approx. Tax Levy for Tax Rate Calculation:	\$16,356,030

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	12.4052	65.5792	
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)	\$16,453,275	\$582,677	\$17,035,952
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			
Assessed Value Exclusion per Homestead	\$11,236.98	\$2,160.87	
V. Number of Homestead/Farmstead Properties	4137	208	4345
Median Assessed Value of Homestead Properties			\$167,100

PROPOSED FINAL

Act 1 Index (current): 4.1%

Section 672.1 Method Choice: (a)(1)

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$14,575,362

Amount of Tax Relief for Homestead Exclusions \$581,829

Total Approx. Tax Revenue: \$15,157,191

Approx. Tax Levy for Tax Rate Calculation: \$16,356,030

	Luzerne	Wyoming		Total	
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$581,829	Lowering RE Tax Rate	\$0	\$581,829
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$581,829

PROPOSED FINAL

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>
Luzerne	1,326,320,800	11.9167	15,805,367			92.40000%	
Wyoming	8,885,090	61.9694	550,604			92.40000%	
Totals:	1,335,205,890		16,355,971	- 581,829 =	15,774,142 X	92.40000% =	14,575,307

<u>Code</u>	<u>Description</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			80,000
6140	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	24,000	24,000
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	\$10.00	\$0.00	400	400
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes-- Flat Rate Assessments				24,400	24,400
6150	<u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,075,000	2,075,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000	190,000
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				2,265,000	2,265,000
Total Act 511, Current Taxes					2,289,400
		Act 511 Tax Limit -->	1,171,411,040 X	12	14,056,932
			Market Value	Mills	(511 Limit)

PROPOSED FINAL

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>									
	Luzerne	11.9167	11.9167	0.00%	Yes	4.1%				
	Wyoming	62.9964	61.9694	-1.62%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,055,089
1200 Special Programs - Elementary / Secondary	4,500,697
1300 Vocational Education	570,812
1400 Other Instructional Programs - Elementary / Secondary	133,499
Total Instruction	\$21,260,097
2000 Support Services	
2100 Support Services - Students	1,266,377
2200 Support Services - Instructional Staff	367,716
2300 Support Services - Administration	1,992,274
2400 Support Services - Pupil Health	670,852
2500 Support Services - Business	629,569
2600 Operation and Maintenance of Plant Services	2,221,318
2700 Student Transportation Services	2,353,642
2800 Support Services - Central	407,710
2900 Other Support Services	48,000
Total Support Services	\$9,957,458
3000 Operation of Non-Instructional Services	
3200 Student Activities	706,623
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$712,873
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,083,380
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,168,380
Total Estimated Expenditures and Other Financing Uses	\$34,098,808

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,268,664
200 Personnel Services - Employee Benefits	6,467,446
300 Purchased Professional and Technical Services	136,500
400 Purchased Property Services	825
500 Other Purchased Services	555,410
600 Supplies	598,369
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$16,055,089
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,912,043
200 Personnel Services - Employee Benefits	1,663,230
300 Purchased Professional and Technical Services	130,220
400 Purchased Property Services	475
500 Other Purchased Services	748,415
600 Supplies	32,964
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,500,697
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	58,976
200 Personnel Services - Employee Benefits	57,208
400 Purchased Property Services	13,050
500 Other Purchased Services	403,472
600 Supplies	29,176
700 Property	8,930
Total Vocational Education	\$570,812
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	433
300 Purchased Professional and Technical Services	132,066
Total Other Instructional Programs - Elementary / Secondary	\$133,499
Total Instruction	\$21,260,097
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	600,630
200 Personnel Services - Employee Benefits	533,545
300 Purchased Professional and Technical Services	118,800
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	8,857
700 Property	500

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,266,377
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	85,000
200 Personnel Services - Employee Benefits	193,917
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	31,929
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	\$367,716
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,043,721
200 Personnel Services - Employee Benefits	722,838
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	11,951
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	\$1,992,274
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	310,611
200 Personnel Services - Employee Benefits	293,123
300 Purchased Professional and Technical Services	62,546
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,147
Total Support Services - Pupil Health	\$670,852
2500 Support Services - Business	
100 Personnel Services - Salaries	144,967
200 Personnel Services - Employee Benefits	189,569
300 Purchased Professional and Technical Services	161,420
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	26,013
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	\$629,569
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	546,984
200 Personnel Services - Employee Benefits	507,511
300 Purchased Professional and Technical Services	254,900
400 Purchased Property Services	209,292

PROPOSED FINAL

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,999
600 Supplies	439,812
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	\$2,221,318
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	51,864
200 Personnel Services - Employee Benefits	54,135
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,188,250
600 Supplies	56,443
800 Other Objects	250
Total Student Transportation Services	\$2,353,642
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	178,560
200 Personnel Services - Employee Benefits	151,087
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	36,924
800 Other Objects	1,200
Total Support Services - Central	\$407,710
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$9,957,458
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	327,897
200 Personnel Services - Employee Benefits	139,284
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	61,312
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	\$706,623
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$712,873
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,083,380
Total Interfund Transfers - Out	\$2,083,380
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,168,380
TOTAL EXPENDITURES	\$34,098,808

PROPOSED FINAL

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	5,000,000	4,000,000
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		
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	\$5,000,000	\$4,000,000

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

PROPOSED FINAL

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments		
------------------------------------	--	--

TOTAL CASH AND INVESTMENTS	\$5,000,000	\$4,000,000
-----------------------------------	--------------------	--------------------

PROPOSED FINAL

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	4,132,291	3,600,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	601,364	601,364
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	69,405	69,405

Total General Fund	\$4,803,060	\$4,270,769
---------------------------	--------------------	--------------------

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		

PROPOSED FINAL

06/30/2022 Estimate

06/30/2023 Projection

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

PROPOSED FINAL

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

PROPOSED FINAL

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	\$4,803,060	\$4,270,769

PROPOSED FINAL

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	\$4,803,060	\$4,270,769
---------------------------	--------------------	--------------------

PROPOSED FINAL

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,761,247
0850 Unassigned Fund Balance	2,600,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,861,247
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,936,247