

PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/10/2022

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Heather Brown

(570)724-0307

Extn :

Contact Person

Telephone

Extension

hbrown@wellsborosd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
--	-------------------	--------------------

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	\$28275502
Ending Unassigned Fund Balance	\$4586642
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.22%

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

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Wellsboro Area SD	County : Tioga	AUN Number : 117598503
--	--------------------------	----------------------------------

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

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1550	<p>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.</p> <p>(A x B x TR) - C: \$113,627.84 C x 2%: \$9,559.78</p>	The difference is due to the calculations of Lycoming and Tioga counties. At this time, we are awaiting numbers from Lycoming county.
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.	Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance	20,861	
820 Restricted Fund Balance	67,618	
830 Committed Fund Balance	3,319,019	
840 Assigned Fund Balance	896,601	
850 Unassigned Fund Balance	4,975,498	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,191,118</u>
Estimated Revenues And Other Financing Sources		
5000 Revenue from Local Sources	14,804,841	
7000 Revenue from State Sources	11,716,075	
3000 Revenue from Federal Sources	1,365,730	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$27,886,646</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,077,764</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,045,695
6112 Interim Real Estate Taxes	42,249
6113 Public Utility Realty Taxes	13,396
6114 Payments in Lieu of Current Taxes - State / Local	222,781
6140 Current Act 511 Taxes - Flat Rate Assessments	30,446
6150 Current Act 511 Taxes - Proportional Assessments	2,154,024
6400 Delinquencies on Taxes Levied / Assessed by the LEA	796,269
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	27,192
6800 Revenues from Intermediary Sources / Pass-Through Funds	372,458
6920 Contributions and Donations from Private Sources	30,127
6940 Tuition from Patrons	46,537
6960 Services Provided Other Local Governmental Units / LEAs	5,500
6990 Refunds and Other Miscellaneous Revenue	13,167
REVENUE FROM LOCAL SOURCES	\$14,804,841
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,671,304
7112 Basic Education Funding-Social Security	409,960
7160 Tuition for Orphans Subsidy	38,249
7220 Vocational Education	94,423
7271 Special Education funds for School-Aged Pupils	1,063,837
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,860
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	184,007
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,706
7340 State Property Tax Reduction Allocation	477,989
7505 Ready to Learn Block Grant	219,909
7820 State Share of Retirement Contributions	2,013,831
REVENUE FROM STATE SOURCES	\$11,716,075
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	507,372
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,802
8519 NCLB, Title VI - Flexibility and Accountability	38,556
8521 Vocational Education - Operating Expenditures	29,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	700,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,365,730
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,886,646

UN: 117598503 Wellsboro Area SD

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

Printed 5/10/2022 10:36:41 AM

Page - 1 of 3

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:

\$11,045,845

Amount of Tax Relief for Homestead Exclusions

\$477,989

Total Approx. Tax Revenue:

\$11,523,834

Approx. Tax Levy for Tax Rate Calculation:

\$12,355,242

Lycoming

Tioga

Total

2021-22 Data

a. Assessed Value

\$37,294,250

\$606,445,278

\$643,739,528

b. Real Estate Mills

19.3200

19.0200

I. 2022-23 Data

c. 2020 STEB Market Value

\$56,636,364

\$865,804,553

\$922,440,917

d. Assessed Value

\$37,421,210

\$624,477,768

\$661,898,978

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$720,525

\$11,534,589

\$12,255,114

(a * b)

2022-23 Calculations

g. Percent of Total Market Value

6.13984%

93.86016%

100.00000%

II.

h. Rebalanced 2021-22 Tax Levy

\$752,444

\$11,502,670

\$12,255,114

(f Total * g)

i. Base Mills Subject to Index

20.1758

19.0200

(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%

93.00000%

k. Tax Levy Needed

\$758,592

\$11,596,650

\$12,355,242

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

20.2700

18.5700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$758,528

\$11,596,552

\$12,355,080

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$11,877,091

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$11,045,695

(n * Est. Pct. Collection)

UN: 117598503 Wellsboro Area SD

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

Printed 5/10/2022 10:36:41 AM

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:

\$11,045,845

Amount of Tax Relief for Homestead Exclusions

\$477,989

Total Approx. Tax Revenue:

\$11,523,834

Approx. Tax Levy for Tax Rate Calculation:

\$12,355,242

Lycoming

Tioga

Total

Index Maximums

p. Maximum Mills Based On Index

21.0635

19.8568

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

0.0000

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

r. Maximum Tax Levy Based On Index

\$788,222

\$12,400,130

\$13,188,352

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

Yes

(if l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

\$0

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

u. Tax Revenue In Excess of Index

\$0

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$6,413.00

\$6,515.00

V. Number of Homestead/Farmstead Properties

76

2930

3006

Median Assessed Value of Homestead Properties

\$93,005

UN: 117598503 Wellsboro Area SD

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

Printed 5/10/2022 10:36:41 AM

Page - 3 of 3

ct 1 Index (current): 4.4%

calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

umber of Decimals For Tax Rate Calculation:

2

pprox. Tax Revenue from RE Taxes:

\$11,045,845

mount of Tax Relief for Homestead Exclusions

\$477,989

otal Approx. Tax Revenue:

\$11,523,834

pprox. Tax Levy for Tax Rate Calculation:

\$12,355,242

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$477,989

Lowering RE Tax Rate

\$0

\$477,989

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$477,989

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
Wyoming	37,421,210	20.2700	758,528			93.00000%	
Logan	624,477,768	18.5700	11,596,552			93.00000%	
Totals:	661,898,978		12,355,080	477,989	11,877,091	93.00000%	11,045,695

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</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	\$5.00	\$0.00	152,230	30,446
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			152,230	30,446
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	130,980,333	1,964,705
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	18,931,900	189,319
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			149,912,233	2,154,024
Total Act 511, Current Taxes				2,184,470
Act 511 Tax Limit -->		922,440,917	12	11,069,291
		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	20.1758	20.2700	0.47%	Yes	4.4%				
	Tioga	19.0200	18.5700	-2.35%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	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>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,952,101
1200 Special Programs - Elementary / Secondary	3,864,933
1300 Vocational Education	437,924
1400 Other Instructional Programs - Elementary / Secondary	40,288
Total Instruction	\$16,295,246
000 Support Services	
2100 Support Services - Students	988,973
2200 Support Services - Instructional Staff	834,403
2300 Support Services - Administration	1,650,961
2400 Support Services - Pupil Health	336,266
2500 Support Services - Business	573,039
2600 Operation and Maintenance of Plant Services	2,476,282
2700 Student Transportation Services	1,176,230
2800 Support Services - Central	1,066,014
Total Support Services	\$9,102,168
000 Operation of Non-Instructional Services	
3200 Student Activities	259,246
3300 Community Services	1,910
Total Operation of Non-Instructional Services	\$261,156
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	131,170
Total Facilities Acquisition, Construction and Improvement Services	\$131,170
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,011,262
5200 Interfund Transfers - Out	474,500
Total Other Expenditures and Financing Uses	\$2,485,762
Total Estimated Expenditures and Other Financing Uses	\$28,275,502

EA : 117598503 Wellsboro Area SD

Printed 5/10/2022 10:36:47 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,257,841
200 Personnel Services - Employee Benefits	4,471,873
300 Purchased Professional and Technical Services	332,668
400 Purchased Property Services	8,950
500 Other Purchased Services	595,474
600 Supplies	251,666
700 Property	33,327
800 Other Objects	302
Total Regular Programs - Elementary / Secondary	\$11,952,101
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,717,797
200 Personnel Services - Employee Benefits	1,295,479
300 Purchased Professional and Technical Services	464,137
400 Purchased Property Services	500
500 Other Purchased Services	340,323
600 Supplies	36,697
700 Property	5,000
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$3,864,933
1300 Vocational Education	
100 Personnel Services - Salaries	209,350
200 Personnel Services - Employee Benefits	166,863
300 Purchased Professional and Technical Services	675
400 Purchased Property Services	2,300
500 Other Purchased Services	2,165
600 Supplies	46,712
700 Property	9,000
800 Other Objects	859
Total Vocational Education	\$437,924
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	40,038
500 Other Purchased Services	250
Total Other Instructional Programs - Elementary / Secondary	\$40,288
Total Instruction	\$16,295,246
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	565,338
200 Personnel Services - Employee Benefits	396,045
300 Purchased Professional and Technical Services	13,040
500 Other Purchased Services	1,450
600 Supplies	12,000
800 Other Objects	1,100

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$988,973
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	291,817
200 Personnel Services - Employee Benefits	218,092
300 Purchased Professional and Technical Services	41,075
500 Other Purchased Services	8,035
600 Supplies	258,184
700 Property	13,700
800 Other Objects	3,500
Total Support Services - Instructional Staff	\$834,403
2300 Support Services - Administration	
100 Personnel Services - Salaries	868,629
200 Personnel Services - Employee Benefits	513,059
300 Purchased Professional and Technical Services	180,191
400 Purchased Property Services	32,000
500 Other Purchased Services	33,422
600 Supplies	21,650
800 Other Objects	2,010
Total Support Services - Administration	\$1,650,961
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	163,645
200 Personnel Services - Employee Benefits	156,571
300 Purchased Professional and Technical Services	3,525
400 Purchased Property Services	110
600 Supplies	4,315
700 Property	8,100
Total Support Services - Pupil Health	\$336,266
2500 Support Services - Business	
100 Personnel Services - Salaries	269,740
200 Personnel Services - Employee Benefits	234,219
300 Purchased Professional and Technical Services	40,700
400 Purchased Property Services	6,100
500 Other Purchased Services	9,380
600 Supplies	11,250
800 Other Objects	1,650
Total Support Services - Business	\$573,039
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	603,935
200 Personnel Services - Employee Benefits	522,929
300 Purchased Professional and Technical Services	189,014
400 Purchased Property Services	264,213
500 Other Purchased Services	111,655
600 Supplies	728,304
700 Property	55,982
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,476,282
2700 Student Transportation Services	
100 Personnel Services - Salaries	25,082
200 Personnel Services - Employee Benefits	23,431
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,092,217
600 Supplies	19,500
700 Property	15,000
Total Student Transportation Services	\$1,176,230
2800 Support Services - Central	
100 Personnel Services - Salaries	172,758
200 Personnel Services - Employee Benefits	148,557
300 Purchased Professional and Technical Services	78,174
400 Purchased Property Services	505,650
500 Other Purchased Services	4,630
600 Supplies	130,225
700 Property	25,000
800 Other Objects	1,020
Total Support Services - Central	\$1,066,014
Total Support Services	\$9,102,168
3000 Operation of Non-Instructional Services	
3200 Student Activities	
300 Purchased Professional and Technical Services	66,701
400 Purchased Property Services	22,266
500 Other Purchased Services	86,017
600 Supplies	76,482
800 Other Objects	7,780
Total Student Activities	\$259,246
3300 Community Services	
500 Other Purchased Services	660
600 Supplies	1,250
Total Community Services	\$1,910
Total Operation of Non-Instructional Services	\$261,156
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	114,558
600 Supplies	6,612
Total Facilities Acquisition, Construction and Improvement Services	\$131,170
Total Facilities Acquisition, Construction and Improvement Services	\$131,170
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,610,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,011,262
5200 Interfund Transfers - Out	
900 Other Uses of Funds	474,500
Total Interfund Transfers - Out	\$474,500
Total Other Expenditures and Financing Uses	\$2,485,762
TOTAL EXPENDITURES	\$28,275,502

Cash and Short-Term Investments

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	10,535,821	10,052,230
Public Purpose (Expendable) Trust Fund	61,152	61,152
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,548,282	1,548,282
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	171,072	171,072
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	\$12,316,327	\$11,832,736

Long-Term Investments

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

\$12,316,327

\$11,832,736

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General 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 General Fund

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

Short-Term Payables

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	1,658,821	1,799,960
Public Purpose (Expendable) Trust Fund	61,152	60,000
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	1,548,282	1,815,304
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	\$3,268,255	\$3,675,264
TOTAL INDEBTEDNESS	\$3,268,255	\$3,675,264

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		858
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction		\$858
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses		\$858

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
TOTAL EXPENDITURES		\$858

Account Description	Amounts
0810 Nonspendable Fund Balance	20,861
0820 Restricted Fund Balance	67,618
0830 Committed Fund Balance	3,319,019
0840 Assigned Fund Balance	896,601
0850 Unassigned Fund Balance	4,586,642
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,802,262

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,890,741
--	--------------------