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 :	County :	AUN Number :
Dunmore SD	Lackawanna	119352203

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
[illegible signature]	5-18-2022

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

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve an amount for unknown expenditures
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.	Reserve an amount for unknown expenditures

ITEM	AMOUNTS	
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	1,500,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,695,183	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,195,183**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,558,567	
7000 Revenue from State Sources	9,240,690	
8000 Revenue from Federal Sources	2,131,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$24,930,257**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$28,125,440**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,773,567
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	1,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	275,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	**$13,558,567**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,150,545
7112 Basic Education Funding-Social Security	393,248
7271 Special Education funds for School-Aged Pupils	1,088,694
7311 Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	26,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340 State Property Tax Reduction Allocation	424,425
7501 PA Accountability Grants	209,240
7820 State Share of Retirement Contributions	1,812,538
REVENUE FROM STATE SOURCES	**$9,240,690**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	435,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,000
8517 NCLB, Title IV - 21St Century Schools	35,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	200,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,200,000
8749 Other CARES Act Funding	10,000
8751 ARP ESSER Learning Loss	78,000
8752 ARP ESSER Summer Programs	36,000
8753 ARP ESSER Afterschool Programs	36,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	**$2,131,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**24,930,257**

Act 1 Index (current): 4.4%

Calculation Method:		**Rate**	
Approx. Tax Revenue from RE Taxes:		**$10,773,567**	
Amount of Tax Relief for Homestead Exclusions		**$425,636**	
Total Approx. Tax Revenue:		**$11,199,203**	
Approx. Tax Levy for Tax Rate Calculation:		**$11,886,877**	
		Lackawanna	**Total**
	2021-22 Data		
	a. Assessed Value	$86,730,571	$86,730,571
	b. Real Estate Mills	131.4361	
I.	**2022-23 Data**		
	c. 2020 STEB Market Value	$719,824,806	$719,824,806
	d. Assessed Value	$86,626,920	$86,626,920
	e. Assessed Value of New Constr/ Renov	$0	$0
	2021-22 Calculations		
	f. 2021-22 Tax Levy	$11,399,528	$11,399,528
	(a * b)		
	2022-23 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2021-22 Tax Levy	$11,399,528	$11,399,528
	(f Total * g)		
	i. Base Mills Subject to Index	131.4361	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
	k. Tax Levy Needed	$11,886,877	$11,886,877
	(Approx. Tax Levy * g)		
	l. 2022-23 Real Estate Tax Rate	**137.2192**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$11,886,877	$11,886,877
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$11,461,241
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$10,773,567
	(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$10,773,567**	
Amount of Tax Relief for Homestead Exclusions	**$425,636**	
Total Approx. Tax Revenue:	**$11,199,203**	
Approx. Tax Levy for Tax Rate Calculation:	**$11,886,877**	
	Lackawanna	**Total**
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	137.2192	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$11,886,877	$11,886,877
s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

V. Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	$1,190.00	
Number of Homestead/Farmstead Properties	2622	2622
Median Assessed Value of Homestead Properties		$11,651

Act 1 Index (current): 4.4%

	Rate	
Calculation Method:		
Approx. Tax Revenue from RE Taxes:	$10,773,567	
Amount of Tax Relief for Homestead Exclusions	$425,636	
Total Approx. Tax Revenue:	$11,199,203	
Approx. Tax Levy for Tax Rate Calculation:	$11,886,877	
	Lackawanna	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$424,425	Lowering RE Tax Rate	$0	$424,425
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,211			$1,211
Amount of Tax Relief from State/Local Sources				**$425,636**

CODE

6111 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
Lackawanna	86,626,920	137.2192	11,886,877						94.00000%		
Totals:	**86,626,920**		**11,886,877**	-	425,636	=	11,461,241	X	94.00000%	=	10,773,567

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	32,000	32,000
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	$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			**32,000**	**32,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,750,000	1,750,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			**1,950,000**	**1,950,000**
	Total Act 511, Current Taxes				**1,982,000**
		Act 511 Tax Limit -->	**719,824,806 X**	**12**	**8,637,898**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2021-22 (Rebalanced)	Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2021-22 (Rebalanced)	Additional Tax Rate Charged in: 2022-23	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lackawanna	131.4361	137.2192	4.40%	Yes	4.4%				
	Current Act 511 Taxes– Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.4%				
	Current Act 511 Taxes– Proportional Assessments									
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%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,532,269
1200 Special Programs - Elementary / Secondary	4,108,651
1300 Vocational Education	705,753
1400 Other Instructional Programs - Elementary / Secondary	141,990
Total Instruction	**$16,488,663**
2000 Support Services	
2100 Support Services - Students	924,591
2200 Support Services - Instructional Staff	866,275
2300 Support Services - Administration	1,567,343
2400 Support Services - Pupil Health	287,094
2500 Support Services - Business	476,874
2600 Operation and Maintenance of Plant Services	2,530,251
2700 Student Transportation Services	1,001,664
2900 Other Support Services	21,000
Total Support Services	**$7,675,092**
3000 Operation of Non-Instructional Services	
3200 Student Activities	804,891
3300 Community Services	40,000
Total Operation of Non-Instructional Services	**$844,891**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	555,000
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	**$805,000**
Total Estimated Expenditures and Other Financing Uses	**$25,813,646**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,047,079
200 Personnel Services - Employee Benefits	4,426,349
300 Purchased Professional and Technical Services	162,341
400 Purchased Property Services	40,500
500 Other Purchased Services	528,000
600 Supplies	270,000
700 Property	54,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	**$11,532,269**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,294,834
200 Personnel Services - Employee Benefits	988,817
300 Purchased Professional and Technical Services	806,000
500 Other Purchased Services	976,500
600 Supplies	21,000
700 Property	21,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	**$4,108,651**
1300 Vocational Education	
100 Personnel Services - Salaries	163,150
200 Personnel Services - Employee Benefits	124,991
500 Other Purchased Services	385,112
600 Supplies	25,000
700 Property	7,500
Total Vocational Education	**$705,753**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	89,800
200 Personnel Services - Employee Benefits	39,190
600 Supplies	13,000
Total Other Instructional Programs - Elementary / Secondary	**$141,990**
Total Instruction	**$16,488,663**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	470,097
200 Personnel Services - Employee Benefits	391,394
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	1,000
500 Other Purchased Services	3,500
600 Supplies	11,000
700 Property	1,600
800 Other Objects	1,000
Total Support Services - Students	**$924,591**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	416,472
200 Personnel Services - Employee Benefits	333,358
300 Purchased Professional and Technical Services	59,045
400 Purchased Property Services	3,780
500 Other Purchased Services	2,500
600 Supplies	31,000
700 Property	20,000
800 Other Objects	120
Total Support Services - Instructional Staff	**$866,275**
2300 Support Services - Administration	
100 Personnel Services - Salaries	711,554
200 Personnel Services - Employee Benefits	546,055
300 Purchased Professional and Technical Services	210,550
400 Purchased Property Services	4,800
500 Other Purchased Services	54,310
600 Supplies	25,000
800 Other Objects	15,074
Total Support Services - Administration	**$1,567,343**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	153,758
200 Personnel Services - Employee Benefits	111,911
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	150
500 Other Purchased Services	350
600 Supplies	10,250
800 Other Objects	75
Total Support Services - Pupil Health	**$287,094**
2500 Support Services - Business	
100 Personnel Services - Salaries	232,651
200 Personnel Services - Employee Benefits	178,723
300 Purchased Professional and Technical Services	44,550
400 Purchased Property Services	1,250
500 Other Purchased Services	7,950
600 Supplies	7,750
700 Property	3,000
800 Other Objects	1,000
Total Support Services - Business	**$476,874**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	442,576
200 Personnel Services - Employee Benefits	339,175
400 Purchased Property Services	402,000
500 Other Purchased Services	45,500
600 Supplies	471,000
700 Property	830,000

Description	Amount
Total Operation and Maintenance of Plant Services	**$2,530,251**
2700 Student Transportation Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	7,664
500 Other Purchased Services	984,000
Total Student Transportation Services	**$1,001,664**
2900 Other Support Services	
500 Other Purchased Services	21,000
Total Other Support Services	**$21,000**
Total Support Services	**$7,675,092**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	299,870
200 Personnel Services - Employee Benefits	130,281
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	14,000
500 Other Purchased Services	49,040
600 Supplies	131,000
800 Other Objects	700
Total Student Activities	**$804,891**
3300 Community Services	
500 Other Purchased Services	40,000
Total Community Services	**$40,000**
Total Operation of Non-Instructional Services	**$844,891**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	555,000
Total Debt Service / Other Expenditures and Financing Uses	**$555,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	**$100,000**
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	**$150,000**
Total Other Expenditures and Financing Uses	**$805,000**
TOTAL EXPENDITURES	**$25,813,646**

Cash and Short-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund	2,000,000	1,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850	6,500,000	3,500,000
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	**$8,505,000**	**$4,805,000**

Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2022 Estimate	06/30/2023 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$8,505,000**	**$4,805,000**

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
General Fund		
0510 Bonds Payable	7,300,000	6,800,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$7,300,000**	**$6,800,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2022 Estimate	06/30/2023 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$7,300,000**	**$6,800,000**

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	**$7,300,000**	**$6,800,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,311,794
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$2,311,794**
5900 Budgetary Reserve	**150,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$2,461,794**