

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2022

*Bula A Bussard*

President of the Board - Original Signature Required

6/16/2022

Date

*Jenna A. Kinsler*

Secretary of the Board - Original Signature Required

6/16/22

Date

*Patricia S. Embler, EdD*

Chief School Administrator - Original Signature Required

*Acting Superintendent*

6/16/2022

Date

Jenna Kinsler

Contact Person

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Telephone

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carlisle Area SD	COUNTY : Cumberland	AUN : 115211103
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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	\$101075000
Ending Unassigned Fund Balance	\$5421149
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.36%

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 <i>Patricia B. Janku, Ed.D.</i>	DATE <i>6/16/22</i>
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Carlisle Area SD	<b>County :</b> Cumberland	<b>AUN Number :</b> 115211103
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> <i>Paula A Bussard</i>	<b>DATE</b> <i>5/12/2022</i>
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5320	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2800, Object 100: \$422,891.00 Function 2800, Object 200: \$734,261.00</p>	Workers compensation and unemployment are included in object 200
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.	The Carlisle Area School District maintains and unassigned fund balance for fiduciary emergencies, if necessary.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Retirement, medical and liability insurance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated 2021-22 budget deficit, future costs including special education, cyber/charter tuition, future capital improvements and fiduciary emergencies.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	135,306
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	10,006,000
0850 Unassigned Fund Balance	7,472,164
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,478,164</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	62,840,000
7000 Revenue from State Sources	31,224,600
8000 Revenue from Federal Sources	5,926,250
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$99,990,850</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,469,014</u></b>

REVISED SUBMISSION

Amount

	Amount
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	50,099,088
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Reality Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6150 Current Act 511 Taxes - Proportional Assessments	9,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,273,912
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	915,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	10,000
6940 Tuition from Patrons	157,000
6990 Refunds and Other Miscellaneous Revenue	100,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$62,840,000</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	15,904,147
7112 Basic Education Funding-Social Security	1,268,851
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	571,133
7271 Special Education funds for School-Aged Pupils	3,518,206
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	890,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,390,974
7505 Ready to Learn Block Grant	589,782
7509 Supplemental Equipment Grants	37,500
7820 State Share of Retirement Contributions	5,889,007
<b>REVENUE FROM STATE SOURCES</b>	<b>\$31,224,600</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8110 Payments for Federally Impacted Areas	475,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	900,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	160,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	50,000

REVISED SUBMISSION

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	65,000
8521 Vocational Education - Operating Expenditures	70,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,885,000
8751 ARP ESSER Learning Loss	190,000
8752 ARP ESSER Summer Programs	76,250
8753 ARP ESSER Afterschool Programs	55,000

**REVENUE FROM FEDERAL SOURCES \$5,926,250**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 99,990,850**

Act 1 Index (current): 4.4%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$50,099,088  
 Amount of Tax Relief for Homestead Exclusions: \$1,390,974  
 Total Approx. Tax Revenue: \$51,490,062  
 Approx. Tax Levy for Tax Rate Calculation: \$53,307,127  
 Cumberland  
**Total**

**2021-22 Data**

a. Assessed Value	\$3,309,523,200	\$3,309,523,200
b. Real Estate Mills	15.6598	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$2,963,231,104	\$2,963,231,104
d. Assessed Value	\$3,337,348,100	\$3,337,348,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2021-22 Calculations**

f. 2021-22 Tax Levy	\$51,826,471	\$51,826,471
(a * b)		

**2022-23 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2021-22 Tax Levy	\$51,826,471	\$51,826,471
(f Total * g)		
i. Base Mills Subject to Index	15.6598	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.500000%	96.500000%
k. Tax Levy Needed	\$53,307,127	\$53,307,127
(Approx. Tax Levy * g)		

**I. 2022-23 Real Estate Tax Rate**

(k / d * 1000)	15.9729	
m. Tax Levy Generated by Mills	\$53,307,127	\$53,307,127
(l / 1000 * d)		

**III.**

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$51,916,153	\$51,916,153
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$50,099,088	\$50,099,088
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$50,099,088

Amount of Tax Relief for Homestead Exclusions \$1,390,974

\$51,490,062

\$53,307,127

Approx. Tax Levy for Tax Rate Calculation:

Cumberland

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	16.3488	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$54,561,637	\$54,561,637
IV. 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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,978.00	
Number of Homestead/Farmstead Properties	7965	7965
Median Assessed Value of Homestead Properties		\$177,400

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$50,099,088

Amount of Tax Relief for Homestead Exclusions \$1,390,974

Total Approx. Tax Revenue: \$51,490,062

Approx. Tax Levy for Tax Rate Calculation: \$53,307,127

Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,390,974

\$0

\$1,390,974

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

\$0

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$1,390,974**



REVISED SUBMISSION

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> Cumberland	15.6598	15.9729	2.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	40,118,323
1200 Special Programs - Elementary / Secondary	12,102,236
1300 Vocational Education	1,921,100
1400 Other Instructional Programs - Elementary / Secondary	4,904,966
1600 Adult Education Programs	210,000
1700 Higher Education Programs for Secondary Students	9,000
<b>Total Instruction</b>	<b>\$59,265,625</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,851,906
2200 Support Services - Instructional Staff	2,374,119
2300 Support Services - Administration	4,732,157
2400 Support Services - Pupil Health	1,471,524
2500 Support Services - Business	824,983
2600 Operation and Maintenance of Plant Services	7,612,459
2700 Student Transportation Services	4,443,213
2800 Support Services - Central	3,007,084
2900 Other Support Services	55,000
<b>Total Support Services</b>	<b>\$29,372,445</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,377,641
3300 Community Services	170,000
3400 Scholarships and Awards	250
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,547,891</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	3,885,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,885,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,004,039
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,004,039</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$101,075,000</b>

REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	21,733,736
200 Personnel Services - Employee Benefits	14,028,999
300 Purchased Professional and Technical Services	3,349,783
400 Purchased Property Services	25,600
500 Other Purchased Services	96,550
600 Supplies	824,505
700 Property	54,000
800 Other Objects	5,150
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$40,118,323</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,596,986
200 Personnel Services - Employee Benefits	1,850,231
300 Purchased Professional and Technical Services	2,236,069
400 Purchased Property Services	500
500 Other Purchased Services	5,260,950
600 Supplies	110,500
800 Other Objects	47,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,102,236</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	881,606
200 Personnel Services - Employee Benefits	581,522
300 Purchased Professional and Technical Services	32,497
400 Purchased Property Services	20,175
500 Other Purchased Services	32,700
600 Supplies	294,900
700 Property	75,000
800 Other Objects	2,700
<b>Total Vocational Education</b>	<b>\$1,921,100</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	206,516
200 Personnel Services - Employee Benefits	107,750
300 Purchased Professional and Technical Services	518,000
400 Purchased Property Services	1,500
500 Other Purchased Services	4,048,500
600 Supplies	22,700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$4,904,966</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	210,000
<b>Total Adult Education Programs</b>	<b>\$210,000</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	7,000
600 Supplies	2,000

<u>Description</u>	<u>Amount</u>
<b>Total Higher Education Programs for Secondary Students</b>	
<b>Total Instruction</b>	<b>\$9,000</b>
<b>\$59,265,625</b>	
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,611,957
200 Personnel Services - Employee Benefits	1,731,506
300 Purchased Professional and Technical Services	390,979
500 Other Purchased Services	7,150
600 Supplies	109,914
800 Other Objects	400
<b>Total Support Services - Students</b>	<b>\$4,851,906</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,200,279
200 Personnel Services - Employee Benefits	971,729
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	1,386
500 Other Purchased Services	16,850
600 Supplies	121,925
800 Other Objects	450
<b>Total Support Services - Instructional Staff</b>	<b>\$2,374,119</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,430,673
200 Personnel Services - Employee Benefits	1,588,084
300 Purchased Professional and Technical Services	536,900
500 Other Purchased Services	40,350
600 Supplies	99,650
800 Other Objects	36,500
<b>Total Support Services - Administration</b>	<b>\$4,732,157</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	595,483
200 Personnel Services - Employee Benefits	460,805
300 Purchased Professional and Technical Services	385,566
400 Purchased Property Services	1,250
500 Other Purchased Services	100
600 Supplies	28,320
<b>Total Support Services - Pupil Health</b>	<b>\$1,471,524</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	440,922
200 Personnel Services - Employee Benefits	302,986
300 Purchased Professional and Technical Services	15,100
500 Other Purchased Services	26,800
600 Supplies	36,025
800 Other Objects	3,150

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Business</b>	<b>\$824,983</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,230,345
200 Personnel Services - Employee Benefits	711,689
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	3,467,500
500 Other Purchased Services	284,250
600 Supplies	1,883,475
700 Property	20,000
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$7,612,459</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	119,316
200 Personnel Services - Employee Benefits	89,127
300 Purchased Professional and Technical Services	315,000
500 Other Purchased Services	3,906,270
600 Supplies	13,500
<b>Total Student Transportation Services</b>	<b>\$4,443,213</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	422,891
200 Personnel Services - Employee Benefits	734,261
300 Purchased Professional and Technical Services	63,700
400 Purchased Property Services	1,254,342
500 Other Purchased Services	206,970
600 Supplies	303,720
800 Other Objects	21,200
<b>Total Support Services - Central</b>	<b>\$3,007,084</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	55,000
<b>Total Other Support Services</b>	<b>\$55,000</b>
<b>Total Support Services</b>	<b>\$29,372,445</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	724,133
200 Personnel Services - Employee Benefits	140,443
300 Purchased Professional and Technical Services	185,950
400 Purchased Property Services	46,050
500 Other Purchased Services	146,650
600 Supplies	104,915
800 Other Objects	29,500
<b>Total Student Activities</b>	<b>\$1,377,641</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	170,000
<b>Total Community Services</b>	<b>\$170,000</b>



REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
3400 Scholarships and Awards	
800 Other Objects	250
<b>Total Scholarships and Awards</b>	<b>\$250</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,547,891</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	3,885,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,885,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$3,885,000</b>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,384,039
900 Other Uses of Funds	5,620,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,004,039</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$7,004,039</b>
<b>TOTAL EXPENDITURES</b>	<b>\$101,075,000</b>

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Cash and Short-Term Investments</b>		
General Fund	25,000,000	21,000,000
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	9,500,000	8,000,000
Other Capital Projects Fund	3,500,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	150	225
Pension Trust Fund		
Activity Fund	100,000	90,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$39,550,150</b>	<b>\$31,640,225</b>

	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Long-Term Investments</b>		
General Fund	3,000,000	4,500,000
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	2,247,000	2,247,000
Other Capital Projects Fund	248,000	248,000
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		

REVISED SUBMISSION

06/30/2022 Estimate      06/30/2023 Projection

Long-Term Investments

Permanent Fund

<b>Total Long-Term Investments</b>	\$ 5,495,000	\$ 6,995,000
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<b>TOTAL CASH AND INVESTMENTS</b>	\$45,045,150	\$38,635,225
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	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable	44,828,493	37,699,390
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences	1,310,000	1,310,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,800,000	7,500,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$53,938,493</b>	<b>\$46,509,390</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
<b>Total Capital Reserve Fund</b>		

06/30/2022 Estimate      06/30/2023 Projection

**Long-Term Indebtedness**

- 0530 Lease 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 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 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 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 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 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 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 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 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

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease 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 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 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 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

REVISED SUBMISSION

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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0530 Lease Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Permanent Fund</b>	<b>\$53,938,493</b>	
<b>Total Long-Term Indebtedness</b>		<b>\$46,509,390</b>



REVISED SUBMISSION

06/30/2023 Projection

06/30/2022 Estimate

Short-Term Payables

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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$53,938,493</b>	<b>\$46,509,390</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	135,306
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,797,990
0840 Assigned Fund Balance	7,870,000
0850 Unassigned Fund Balance	6,726,024
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,394,014</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,529,320</b>
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