

# FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2022



President of the Board - Original Signature Required

Date

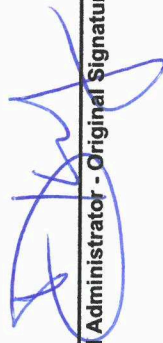
6/23/22



Secretary of the Board - Original Signature Required

Date

6/23/22



Chief School Administrator - Original Signature Required

Date

6/23/22

Stephanie Arnold

(484)373-6006

Extn :

Contact Person

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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 : Wilson Area SD	COUNTY : Northampton	AUN : 120488603
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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

yes, see information below, taken from the 2022-2023 General Fund Budget.

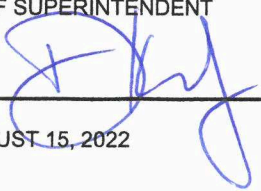
Total Budgeted Expenditures	\$46897585
Ending Unassigned Fund Balance	\$84157
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.17%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/23/22
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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)

School District Name : Wilson Area SD	County : Northampton	AUN Number : 120488603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Justin A. Herbstein</i>	DATE 5/20/2022
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is an amount set aside for unexpected expenditures during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This amount has been set aside for health care costs, retirement costs and capital needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount is used to balance the budget

<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	
0820 Restricted Fund Balance	114,510
0830 Committed Fund Balance	6,964,045
0840 Assigned Fund Balance	4,190,644
0850 Unassigned Fund Balance	2,022,407
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$13,177,096</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	26,806,850
7000 Revenue from State Sources	14,811,212
8000 Revenue from Federal Sources	2,703,726
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$44,321,788</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$57,498,884</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,747,874
6112 Interim Real Estate Taxes	22,100
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	241,000
6140 Current Act 511 Taxes - Flat Rate Assessments	16,650
6150 Current Act 511 Taxes - Proportional Assessments	2,603,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	756,500
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	22,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	326,327
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	5,299

**REVENUE FROM LOCAL SOURCES \$26,806,850**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,120,350
7112 Basic Education Funding-Social Security	725,127
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,526,762
7292 Pre-K Counts	463,750
7311 Pupil Transportation Subsidy	332,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	556,197
7330 Health Services (Medical, Dental, Nurse, Act 25)	51,600
7340 State Property Tax Reduction Allocation	1,238,767
7505 Ready to Learn Block Grant	313,967
7820 State Share of Retirement Contributions	3,387,692

**REVENUE FROM STATE SOURCES \$14,811,212**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	561,907
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,054
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,711
8517 NCLB, Title IV - 21st Century Schools	45,654
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	405,062
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	829,906

Amount

**REVENUE FROM FEDERAL SOURCES**

8751 ARP ESSER Learning Loss	757,732
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	17,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,700

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,703,726</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>44,321,788</b>
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Act 1 Index (current): 4.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$22,747,874</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,238,767</u></b>
Total Approx. Tax Revenue:	<b>\$23,986,641</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$24,721,939</b>

Northampton

Total

<b>2021-22 Data</b>		
a. Assessed Value	\$415,804,100	\$415,804,100
b. Real Estate Mills	59.2730	
<b>I. 2022-23 Data</b>		
c. 2020 STEB Market Value	\$1,193,824,647	\$1,193,824,647
d. Assessed Value	\$415,013,500	\$415,013,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2021-22 Calculations</b>		
f. 2021-22 Tax Levy	\$24,645,956	\$24,645,956
(a * b)		
<b>2022-23 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$24,645,956	\$24,645,956
(f Total * g)		
i. Base Mills Subject to Index	59.2730	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.86883%	96.86883%
k. Tax Levy Needed	\$24,721,939	\$24,721,939
(Approx. Tax Levy * g)		
<b>I. 2022-23 Real Estate Tax Rate</b>	<b>59.5690</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,721,939	\$24,721,939
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,483,172
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,747,874
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$22,747,874</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,238,767</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$23,986,641</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$24,721,939</b>	
	<b>Northampton</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	61.9402	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$25,706,019	\$25,706,019
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$5,714.00	
Number of Homestead/Farmstead Properties	3606	3606
Median Assessed Value of Homestead Properties		\$53,100

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Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,747,874
Amount of Tax Relief for Homestead Exclusions	<u>\$1,238,767</u>
Total Approx. Tax Revenue:	\$23,986,641
Approx. Tax Levy for Tax Rate Calculation:	\$24,721,939

Northampton	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,238,767	Lowering RE Tax Rate	\$0	\$1,238,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,238,767</b>

CODE

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>
Northampton	415,013,500	59.5690	24,721,939			96.86883%	
<b>Totals:</b>	<b>415,013,500</b>		<b>24,721,939</b>	- 1,238,767	= 23,483,172	X 96.86883%	= 22,747,874

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	16,650
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes -- Flat Rate Assessments 16,650 16,650**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,025,000	2,025,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	303,000	303,000
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	1.5000	0.000	275,500	275,500
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes -- Proportional Assessments 2,603,500 2,603,500**

**Total Act 511, Current Taxes 2,620,150**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,193,824,647</b>	<b>X</b>	<b>12</b>	<b>14,325,896</b>
	<b>Market Value</b>		<b>Mills</b>	<b>(511 Limit)</b>

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> Northampton	59.2730	59.5690	0.50%	Yes	4.5%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	1.5000	1.5000	0.00%	Yes	4.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	18,475,897
1200 Special Programs - Elementary / Secondary	7,281,617
1300 Vocational Education	1,132,083
1400 Other Instructional Programs - Elementary / Secondary	12,348
1500 Nonpublic School Programs	2,575
1600 Adult Education Programs	347,467
1800 Pre-Kindergarten	362,453
<b>Total Instruction</b>	<b>\$27,614,440</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,614,742
2200 Support Services - Instructional Staff	1,016,773
2300 Support Services - Administration	2,749,682
2400 Support Services - Pupil Health	417,571
2500 Support Services - Business	532,859
2600 Operation and Maintenance of Plant Services	3,779,762
2700 Student Transportation Services	1,462,156
2800 Support Services - Central	633,680
2900 Other Support Services	16,090
<b>Total Support Services</b>	<b>\$12,223,315</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,026,506
3300 Community Services	91,338
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,117,844</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	5,194,590
5200 Interfund Transfers - Out	54,000
5500 Special and Extraordinary Items	1,179,273
5900 Budgetary Reserve	85,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,512,863</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$47,468,462</b>

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	9,799,890
200 Personnel Services - Employee Benefits	6,631,351
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	122,409
500 Other Purchased Services	1,271,948
600 Supplies	551,299
700 Property	30,800
800 Other Objects	13,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$18,475,897</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,214,174
200 Personnel Services - Employee Benefits	1,657,583
300 Purchased Professional and Technical Services	2,307,597
500 Other Purchased Services	1,092,013
600 Supplies	10,150
800 Other Objects	100
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,281,617</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	205,234
200 Personnel Services - Employee Benefits	129,675
500 Other Purchased Services	796,174
600 Supplies	1,000
<b>Total Vocational Education</b>	<b>\$1,132,083</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,500
200 Personnel Services - Employee Benefits	3,648
600 Supplies	200
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$12,348</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
100 Personnel Services - Salaries	1,510
200 Personnel Services - Employee Benefits	1,065
<b>Total Nonpublic School Programs</b>	<b>\$2,575</b>
<b>1600 <u>Adult Education Programs</u></b>	
500 Other Purchased Services	347,467
<b>Total Adult Education Programs</b>	<b>\$347,467</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
800 Other Objects	362,453
<b>Total Pre-Kindergarten</b>	<b>\$362,453</b>
<b>Total Instruction</b>	<b>\$27,614,440</b>
<b>2000 Support Services</b>	

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<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	889,668
200 Personnel Services - Employee Benefits	609,229
300 Purchased Professional and Technical Services	83,403
400 Purchased Property Services	3,117
500 Other Purchased Services	750
600 Supplies	28,575
<b>Total Support Services - Students</b>	<b>\$1,614,742</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	590,141
200 Personnel Services - Employee Benefits	371,234
300 Purchased Professional and Technical Services	11,491
400 Purchased Property Services	1,717
600 Supplies	42,190
<b>Total Support Services - Instructional Staff</b>	<b>\$1,016,773</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,443,693
200 Personnel Services - Employee Benefits	962,419
300 Purchased Professional and Technical Services	210,950
400 Purchased Property Services	11,070
500 Other Purchased Services	51,650
600 Supplies	10,600
800 Other Objects	59,300
<b>Total Support Services - Administration</b>	<b>\$2,749,682</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	236,670
200 Personnel Services - Employee Benefits	163,984
300 Purchased Professional and Technical Services	6,800
600 Supplies	9,267
800 Other Objects	850
<b>Total Support Services - Pupil Health</b>	<b>\$417,571</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	291,574
200 Personnel Services - Employee Benefits	207,556
400 Purchased Property Services	3,920
500 Other Purchased Services	18,675
600 Supplies	8,800
800 Other Objects	2,334
<b>Total Support Services - Business</b>	<b>\$532,859</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,370,641
200 Personnel Services - Employee Benefits	837,837
300 Purchased Professional and Technical Services	269,179
400 Purchased Property Services	138,025
500 Other Purchased Services	144,100

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,003,400
700 Property	16,000
800 Other Objects	580
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,779,762</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	601,651
200 Personnel Services - Employee Benefits	283,582
400 Purchased Property Services	25,000
500 Other Purchased Services	81,900
600 Supplies	425,173
700 Property	41,000
800 Other Objects	3,850
<b>Total Student Transportation Services</b>	<b>\$1,462,156</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	253,615
200 Personnel Services - Employee Benefits	171,378
300 Purchased Professional and Technical Services	6,825
400 Purchased Property Services	275
500 Other Purchased Services	46,174
600 Supplies	155,413
<b>Total Support Services - Central</b>	<b>\$633,680</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	16,090
<b>Total Other Support Services</b>	<b>\$16,090</b>
<b>Total Support Services</b>	<b>\$12,223,315</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	509,605
200 Personnel Services - Employee Benefits	234,335
300 Purchased Professional and Technical Services	70,260
400 Purchased Property Services	9,750
500 Other Purchased Services	109,606
600 Supplies	48,350
700 Property	4,500
800 Other Objects	40,100
<b>Total Student Activities</b>	<b>\$1,026,506</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	26,500
800 Other Objects	64,838
<b>Total Community Services</b>	<b>\$91,338</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,117,844</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	



<u>Description</u>	<u>Amount</u>
800 Other Objects	663,050
900 Other Uses of Funds	4,531,540
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$5,194,590</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	54,000
<b>Total Interfund Transfers - Out</b>	<b>\$54,000</b>
<b>5500 <u>Special and Extraordinary Items</u></b>	
900 Other Uses of Funds	1,179,273
<b>Total Special and Extraordinary Items</b>	<b>\$1,179,273</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	85,000
<b>Total Budgetary Reserve</b>	<b>\$85,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,512,863</b>
<b>TOTAL EXPENDITURES</b>	<b>\$47,468,462</b>

**Cash and Short-Term Investments**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	15,089,983	14,000,000
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	4,830,853	4,780,853
Other Capital Projects Fund	716,268	716,268
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$20,637,104</b>	<b>\$19,497,121</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$20,637,104</b>	<b>\$19,497,121</b>
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**Long-Term Indebtedness**

**06/30/2022 Estimate**

**06/30/2023 Projection**

**General Fund**

0510 Bonds Payable	10,414,400	6,254,200
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	598,523	605,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,772,860	5,922,860
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,785,783</b>	<b>\$12,782,060</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2022 Estimate</u></b>	<b><u>06/30/2023 Projection</u></b>
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**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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase 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>Total Long-Term Indebtedness</b>	<b>\$16,785,783</b>	<b>\$12,782,060</b>



**Short-Term Payables**

**06/30/2022 Estimate**

**06/30/2023 Projection**

General Fund	4,561,000	4,160,200
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		
<b>Total Short-Term Payables</b>	<b>\$4,561,000</b>	<b>\$4,160,200</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$21,346,783</b>	<b>\$16,942,260</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	114,510
0830 Committed Fund Balance	6,964,045
0840 Assigned Fund Balance	3,066,377
0850 Unassigned Fund Balance	
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$10,030,422</b>
<b>5900 Budgetary Reserve</b>	<b>85,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$10,229,932</b>