

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval


Date of Adoption of the General Fund Budget: 06/28/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Brian D Feick


Contact Person

bdfick@exetersd.org

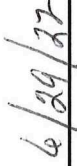
Email Address



Date



Date



Date

(610)779-0700

Telephone

Extn :1024

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Exeter Township SD	COUNTY : Berks	AUN : 114062003
---	-------------------	--------------------

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.

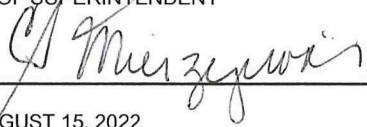
Total Budgeted Expenditures	\$81805391
Ending Unassigned Fund Balance	\$5224388
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.38%

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 6/29/22
--	-----------------

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 : Exeter Township SD	County : Berks	AUN Number : 114062003
---	--------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/16/22
--	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 is 3.39% under 8% max
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 for accounts payable
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 for future budget deficit and obligations

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	13,928	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,321,821	
0840 Assigned Fund Balance	7,383,586	
0850 Unassigned Fund Balance	5,224,389	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$14,929,796</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	54,311,109	
7000 Revenue from State Sources	24,490,271	
8000 Revenue from Federal Sources	2,149,418	
9000 Other Financing Sources	20,000	
Total Estimated Revenues And Other Financing Sources		<u>\$80,970,798</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$95,900,594</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	47,746,305
6112 Interim Real Estate Taxes	60,000
6113 Public Utility Realty Taxes	48,952
6120 Current Per Capita Taxes, Section 679	68,000
6140 Current Act 511 Taxes - Flat Rate Assessments	156,000
6150 Current Act 511 Taxes - Proportional Assessments	4,958,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	313,377
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	168,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	682,475
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	12,000
6990 Refunds and Other Miscellaneous Revenue	36,000
REVENUE FROM LOCAL SOURCES	\$54,311,109
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,737,910
7112 Basic Education Funding-Social Security	1,448,400
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,531,910
7311 Pupil Transportation Subsidy	1,107,695
7312 Nonpublic and Charter School Pupil Transportation Subsidy	103,950
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	683,310
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	1,685,735
7505 Ready to Learn Block Grant	542,921
7820 State Share of Retirement Contributions	6,499,440
REVENUE FROM STATE SOURCES	\$24,490,271
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	423,153
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	88,279
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	13,059
8517 NCLB, Title IV - 21St Century Schools	33,727
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,300,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	290,000

LEA : 114062003 Exeter Township SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,200
REVENUE FROM FEDERAL SOURCES	\$2,149,418
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	20,000
OTHER FINANCING SOURCES	\$20,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	80,970,798

Act 1 Index (current): 4.5%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$47,746,305	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,685,735</u>	
Total Approx. Tax Revenue:		\$49,432,040	
Approx. Tax Levy for Tax Rate Calculation:		\$49,817,091	
		Berks	Total
<hr/>			
2021-22 Data			
a. Assessed Value		\$1,434,163,000	\$1,434,163,000
b. Real Estate Mills		34.1968	
I. 2022-23 Data			
c. 2020 STEB Market Value		\$1,865,915,871	\$1,865,915,871
d. Assessed Value		\$1,435,245,700	\$1,435,245,700
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2021-22 Calculations			
f. 2021-22 Tax Levy		\$49,043,785	\$49,043,785
(a * b)			
2022-23 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy		\$49,043,785	\$49,043,785
(f Total * g)			
i. Base Mills Subject to Index		34.1968	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		99.20000%	99.20000%
k. Tax Levy Needed		\$49,817,091	\$49,817,091
(Approx. Tax Levy * g)			
I. 2022-23 Real Estate Tax Rate		34.7098	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$49,817,091	\$49,817,091
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$48,131,356
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$47,746,305
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$47,746,305	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,685,735</u>	
Total Approx. Tax Revenue:	\$49,432,040	
Approx. Tax Levy for Tax Rate Calculation:	\$49,817,091	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	35.7356	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$51,289,366	\$51,289,366
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	\$7,309.00	
Number of Homestead/Farmstead Properties	6645	6645
Median Assessed Value of Homestead Properties		\$108,500

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$47,746,305
Amount of Tax Relief for Homestead Exclusions	<u>\$1,685,735</u>
Total Approx. Tax Revenue:	\$49,432,040
Approx. Tax Levy for Tax Rate Calculation:	\$49,817,091
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,685,735	Lowering RE Tax Rate	\$0	\$1,685,735
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,685,735

2022-2023 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114062003 Exeter Township SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/29/2022 10:25:13 AM				Page - 1 of 1			
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
Berks	1,435,245,700	34.7098	49,817,091			99.20000%	
Totals:	1,435,245,700		49,817,091	- 1,685,735	= 48,131,356	X 99.20000%	= 47,746,305
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	68,000		
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			\$5.00	\$0.00	68,000	68,000
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	88,000	88,000
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						156,000	156,000
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%	4,290,000	4,290,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	605,000	605,000
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			0.0500	0.000	63,000	63,000
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes– Proportional Assessments						4,958,000	4,958,000
Total Act 511, Current Taxes							5,114,000
Act 511 Tax Limit -->				1,865,915,871	X	12	22,390,990
				Market Value		Mills	(511 Limit)

LEA : 114062003 Exeter Township SD

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>									
	Berks	34.1968	34.7098	1.51%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.5%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
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	0.0500	0.0500	0.00%	Yes	4.5%				

LEA : 114062003 Exeter Township SD

Printed 6/29/2022 10:25:19 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,028,095
1200 Special Programs - Elementary / Secondary	13,694,654
1300 Vocational Education	1,383,182
Total Instruction	\$48,105,931
2000 Support Services	
2100 Support Services - Students	3,269,301
2200 Support Services - Instructional Staff	2,652,420
2300 Support Services - Administration	4,012,972
2400 Support Services - Pupil Health	930,774
2500 Support Services - Business	731,128
2600 Operation and Maintenance of Plant Services	6,327,815
2700 Student Transportation Services	3,259,915
2800 Support Services - Central	1,891,330
2900 Other Support Services	49,861
Total Support Services	\$23,125,516
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,754,737
Total Operation of Non-Instructional Services	\$1,754,737
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	344,000
Total Facilities Acquisition, Construction and Improvement Services	\$344,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,475,207
Total Other Expenditures and Financing Uses	\$8,475,207
Total Estimated Expenditures and Other Financing Uses	\$81,805,391

LEA : 114062003 Exeter Township SD

Printed 6/29/2022 10:25:21 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,333,401
200 Personnel Services - Employee Benefits	11,917,788
300 Purchased Professional and Technical Services	36,735
400 Purchased Property Services	190,400
500 Other Purchased Services	919,850
600 Supplies	928,451
700 Property	700,470
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$33,028,095
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,123,480
200 Personnel Services - Employee Benefits	4,135,346
300 Purchased Professional and Technical Services	1,916,650
400 Purchased Property Services	2,000
500 Other Purchased Services	2,333,745
600 Supplies	183,433
Total Special Programs - Elementary / Secondary	\$13,694,654
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	137,869
200 Personnel Services - Employee Benefits	24,002
500 Other Purchased Services	1,217,724
600 Supplies	3,587
Total Vocational Education	\$1,383,182
Total Instruction	\$48,105,931
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,797,768
200 Personnel Services - Employee Benefits	1,269,761
300 Purchased Professional and Technical Services	163,500
500 Other Purchased Services	500
600 Supplies	37,772
Total Support Services - Students	\$3,269,301
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,234,956
200 Personnel Services - Employee Benefits	952,098
300 Purchased Professional and Technical Services	32,150
400 Purchased Property Services	4,250
500 Other Purchased Services	9,550
600 Supplies	370,616
700 Property	48,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$2,652,420

LEA : 114062003 Exeter Township SD

Printed 6/29/2022 10:25:21 AM

<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,971,356
200 Personnel Services - Employee Benefits	1,402,038
300 Purchased Professional and Technical Services	454,959
400 Purchased Property Services	1,400
500 Other Purchased Services	47,900
600 Supplies	45,699
700 Property	2,000
800 Other Objects	87,620
Total Support Services - Administration	\$4,012,972
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	476,051
200 Personnel Services - Employee Benefits	374,223
300 Purchased Professional and Technical Services	63,000
600 Supplies	15,000
700 Property	2,500
Total Support Services - Pupil Health	\$930,774
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	393,299
200 Personnel Services - Employee Benefits	290,365
300 Purchased Professional and Technical Services	21,000
400 Purchased Property Services	2,100
500 Other Purchased Services	380
600 Supplies	22,184
800 Other Objects	1,800
Total Support Services - Business	\$731,128
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,939,695
200 Personnel Services - Employee Benefits	1,628,341
300 Purchased Professional and Technical Services	26,800
400 Purchased Property Services	980,191
500 Other Purchased Services	233,751
600 Supplies	1,295,024
700 Property	224,013
Total Operation and Maintenance of Plant Services	\$6,327,815
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,474,910
200 Personnel Services - Employee Benefits	812,485
300 Purchased Professional and Technical Services	4,875
400 Purchased Property Services	89,900
500 Other Purchased Services	412,480
600 Supplies	461,300
700 Property	3,000
800 Other Objects	965
Total Student Transportation Services	\$3,259,915

LEA : 114062003 Exeter Township SD

Printed 6/29/2022 10:25:21 AM

<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	765,454
200 Personnel Services - Employee Benefits	598,310
300 Purchased Professional and Technical Services	93,280
400 Purchased Property Services	26,200
500 Other Purchased Services	74,600
600 Supplies	267,286
700 Property	55,000
800 Other Objects	11,200
Total Support Services - Central	\$1,891,330
2900 <u>Other Support Services</u>	
500 Other Purchased Services	49,861
Total Other Support Services	\$49,861
Total Support Services	\$23,125,516
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	915,020
200 Personnel Services - Employee Benefits	482,072
300 Purchased Professional and Technical Services	78,130
400 Purchased Property Services	20,100
500 Other Purchased Services	53,050
600 Supplies	104,659
700 Property	59,606
800 Other Objects	42,100
Total Student Activities	\$1,754,737
Total Operation of Non-Instructional Services	\$1,754,737
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	314,000
700 Property	30,000
Total Facilities Acquisition, Construction and Improvement Services	\$344,000
Total Facilities Acquisition, Construction and Improvement Services	\$344,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,452,740
900 Other Uses of Funds	7,022,467
Total Debt Service / Other Expenditures and Financing Uses	\$8,475,207
Total Other Expenditures and Financing Uses	\$8,475,207
TOTAL EXPENDITURES	\$81,805,391

LEA : 114062003 Exeter Township SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund	12,800,000	11,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	2,183,000	1,583,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	305,000	300,000
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	\$15,288,000	\$13,783,000

<u>Long-Term Investments</u>	<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		

LEA : 114062003 Exeter Township SD

<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$15,288,000	\$13,783,000

LEA : 114062003 Exeter Township SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	53,525,000	45,879,475
0520 Extended-Term Financing Agreements Payable	326,273	92,087
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,143,000	2,143,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,100,000	9,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$65,094,273	\$57,214,562
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		

<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		
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		

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$65,094,273	\$57,214,562

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$65,094,273	\$57,214,562

Account Description	Amounts
0810 Nonspendable Fund Balance	13,928
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,321,821
0840 Assigned Fund Balance	6,548,994
0850 Unassigned Fund Balance	5,224,388
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,095,203
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,109,131