

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2022



President of the Board - Original Signature Required

Date

6/21/2022



Secretary of the Board - Original Signature Required

Date

6/21/2022



Chief School Administrator - Original Signature Required

Date

6/21/2022

Thomas L Kowalonek

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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 : Tulpehocken Area SD	COUNTY : Berk	AUN : 114068003
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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	\$38960896
Ending Unassigned Fund Balance	\$2789371
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.15%

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 6/21/2022
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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 : Tulpehocken Area SD	County : Berks	AUN Number : 114068003
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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 	DATE 5/7/2022
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$39,441.00 Function 2700, Object 200: \$41,219.00	Transportation Coordinator's salary is less than her benefits which includes family medical insurance
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenditures that occur during the fiscal year
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.	Budgetary reserve is for unanticipated expenditures that occur 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.	Budgetary reserve is for unanticipated expenditures that occur during the fiscal year

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	8,472	
0820 Restricted Fund Balance	32,500	
0830 Committed Fund Balance	2,020,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,541,107	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,561,107</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,937,118	
7000 Revenue from State Sources	10,805,042	
8000 Revenue from Federal Sources	1,967,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$38,709,160</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,270,267</u>

LEA : 114068003 Tulpehocken Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	21,987,030
6112 Interim Real Estate Taxes	1,066,663
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	3,800
6120 Current Per Capita Taxes, Section 679	35,100
6140 Current Act 511 Taxes - Flat Rate Assessments	35,100
6150 Current Act 511 Taxes - Proportional Assessments	2,075,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	1,625
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,000
6910 Rentals	1,800
6920 Contributions and Donations from Private Sources	13,000
6940 Tuition from Patrons	40,000
6960 Services Provided Other Local Governmental Units / LEAs	2,000
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	\$25,937,118
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,607,688
7112 Basic Education Funding-Social Security	550,000
7160 Tuition for Orphans Subsidy	150,000
7220 Vocational Education	24,000
7240 Driver Education - Student	2,000
7250 Migratory Children	120
7271 Special Education funds for School-Aged Pupils	1,128,021
7311 Pupil Transportation Subsidy	600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	175,882
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	811,766
7505 Ready to Learn Block Grant	200,065
7509 Supplemental Equipment Grants	5,000
7820 State Share of Retirement Contributions	2,500,000
REVENUE FROM STATE SOURCES	\$10,805,042

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	700,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	550,000
8751 ARP ESSER Learning Loss	92,000
8752 ARP ESSER Summer Programs	29,000
8753 ARP ESSER Afterschool Programs	29,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	\$1,967,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	38,709,160

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,987,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$812,024</u>	
Total Approx. Tax Revenue:	\$22,799,054	
Approx. Tax Levy for Tax Rate Calculation:	\$24,078,722	
	Berks	Total
<hr/>		
2021-22 Data		
a. Assessed Value	\$835,015,200	\$835,015,200
b. Real Estate Mills	26.0000	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,256,465,895	\$1,256,465,895
d. Assessed Value	\$929,680,400	\$929,680,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2021-22 Calculations		
f. 2021-22 Tax Levy	\$21,710,395	\$21,710,395
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$21,710,395	\$21,710,395
(f Total * g)		
i. Base Mills Subject to Index	26.0000	
(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	94.50000%	94.50000%
k. Tax Levy Needed	\$24,078,722	\$24,078,722
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	25.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$24,078,722	\$24,078,722
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$23,266,698
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,987,030
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$21,987,030	
Amount of Tax Relief for Homestead Exclusions	<u>\$812,024</u>	
Total Approx. Tax Revenue:	\$22,799,054	
Approx. Tax Levy for Tax Rate Calculation:	\$24,078,722	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.8840	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$24,993,528	\$24,993,528
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	\$10,303.00	
Number of Homestead/Farmstead Properties	3063	3063
Median Assessed Value of Homestead Properties		\$107,400

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,987,030
Amount of Tax Relief for Homestead Exclusions	<u>\$812,024</u>
Total Approx. Tax Revenue:	\$22,799,054
Approx. Tax Levy for Tax Rate Calculation:	\$24,078,722
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$811,766	Lowering RE Tax Rate	\$0	\$811,766
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$258			\$258
Amount of Tax Relief from State/Local Sources				\$812,024

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Berks	929,680,400	25.9000	24,078,722				94.50000%		
Totals:	929,680,400		24,078,722	-	812,024	=	23,266,698	X	94.50000% = 21,987,030
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					35,100
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00		35,100		35,100
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
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							35,100		35,100
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
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%		325,000		325,000
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							2,075,000		2,075,000
Total Act 511, Current Taxes									2,110,100
Act 511 Tax Limit -->					1,256,465,895	X	12		15,077,591
					Market Value		Mills		(511 Limit)

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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	26.0000	25.9000	-0.37%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,558,866
1200 Special Programs - Elementary / Secondary	4,665,370
1300 Vocational Education	915,496
1400 Other Instructional Programs - Elementary / Secondary	302,522
1500 Nonpublic School Programs	8,000
Total Instruction	\$21,450,254
2000 Support Services	
2100 Support Services - Students	1,335,904
2200 Support Services - Instructional Staff	1,260,713
2300 Support Services - Administration	1,788,931
2400 Support Services - Pupil Health	398,627
2500 Support Services - Business	578,239
2600 Operation and Maintenance of Plant Services	3,218,250
2700 Student Transportation Services	2,383,760
2800 Support Services - Central	933,635
2900 Other Support Services	28,000
Total Support Services	\$11,926,059
3000 Operation of Non-Instructional Services	
3200 Student Activities	508,753
3300 Community Services	18,940
Total Operation of Non-Instructional Services	\$527,693
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,381,890
5200 Interfund Transfers - Out	500,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	\$5,056,890
Total Estimated Expenditures and Other Financing Uses	\$38,960,896

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,888,794
200 Personnel Services - Employee Benefits	5,185,348
300 Purchased Professional and Technical Services	176,500
400 Purchased Property Services	54,500
500 Other Purchased Services	1,058,300
600 Supplies	706,676
700 Property	35,050
800 Other Objects	453,698
Total Regular Programs - Elementary / Secondary	\$15,558,866
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,317,041
200 Personnel Services - Employee Benefits	1,452,352
300 Purchased Professional and Technical Services	193,700
500 Other Purchased Services	669,827
600 Supplies	29,000
700 Property	2,600
800 Other Objects	850
Total Special Programs - Elementary / Secondary	\$4,665,370
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	201,947
200 Personnel Services - Employee Benefits	106,629
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	572,920
600 Supplies	15,000
700 Property	15,000
800 Other Objects	2,500
Total Vocational Education	\$915,496
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	177,269
200 Personnel Services - Employee Benefits	102,553
400 Purchased Property Services	2,500
500 Other Purchased Services	16,400
600 Supplies	3,800
Total Other Instructional Programs - Elementary / Secondary	\$302,522
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$21,450,254
2000 Support Services	
2100 <u>Support Services - Students</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	731,251
200 Personnel Services - Employee Benefits	537,603
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	14,230
600 Supplies	7,300
800 Other Objects	520
Total Support Services - Students	\$1,335,904
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	668,574
200 Personnel Services - Employee Benefits	463,739
300 Purchased Professional and Technical Services	45,100
500 Other Purchased Services	33,800
600 Supplies	44,450
700 Property	1,500
800 Other Objects	3,550
Total Support Services - Instructional Staff	\$1,260,713
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	917,873
200 Personnel Services - Employee Benefits	609,308
300 Purchased Professional and Technical Services	127,000
400 Purchased Property Services	9,500
500 Other Purchased Services	74,000
600 Supplies	15,150
700 Property	4,500
800 Other Objects	31,600
Total Support Services - Administration	\$1,788,931
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	212,477
200 Personnel Services - Employee Benefits	163,845
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	3,900
500 Other Purchased Services	2,450
600 Supplies	13,150
800 Other Objects	305
Total Support Services - Pupil Health	\$398,627
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	268,688
200 Personnel Services - Employee Benefits	171,751
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	400
500 Other Purchased Services	7,350
600 Supplies	72,850
700 Property	600
800 Other Objects	4,600
Total Support Services - Business	\$578,239

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	966,836
200 Personnel Services - Employee Benefits	639,964
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	463,650
500 Other Purchased Services	127,600
600 Supplies	899,600
700 Property	79,500
800 Other Objects	5,100
Total Operation and Maintenance of Plant Services	\$3,218,250
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	39,441
200 Personnel Services - Employee Benefits	41,219
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	2,241,500
600 Supplies	8,300
800 Other Objects	300
Total Student Transportation Services	\$2,383,760
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	190,130
200 Personnel Services - Employee Benefits	106,805
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	30,000
500 Other Purchased Services	84,300
600 Supplies	315,500
700 Property	200,000
800 Other Objects	100
Total Support Services - Central	\$933,635
2900 <u>Other Support Services</u>	
500 Other Purchased Services	28,000
Total Other Support Services	\$28,000
Total Support Services	\$11,926,059
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	245,178
200 Personnel Services - Employee Benefits	84,975
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	2,100
500 Other Purchased Services	72,550
600 Supplies	47,450
700 Property	17,000
800 Other Objects	14,500
Total Student Activities	\$508,753
3300 <u>Community Services</u>	

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Description	Amount
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,815
400 Purchased Property Services	500
600 Supplies	3,625
700 Property	1,000
Total Community Services	\$18,940
Total Operation of Non-Instructional Services	\$527,693
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,996,890
900 Other Uses of Funds	2,385,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,381,890
5200 Interfund Transfers - Out	
900 Other Uses of Funds	500,000
Total Interfund Transfers - Out	\$500,000
5900 Budgetary Reserve	
800 Other Objects	175,000
Total Budgetary Reserve	\$175,000
Total Other Expenditures and Financing Uses	\$5,056,890
TOTAL EXPENDITURES	\$38,960,896

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Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	8,500,000	9,000,000
Public Purpose (Expendable) Trust Fund	80,000	80,000
Other Comptroller-Approved Special Revenue Funds	15,000	15,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,500,000	4,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	290,000	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	\$14,385,000	\$13,395,000

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		

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<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	\$14,385,000	\$13,395,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	12,325,000	70,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	853,136	825,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,233,331	4,150,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$17,411,467	\$74,975,000
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		

<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		

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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		

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<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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$17,411,467	\$74,975,000	

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<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	\$17,411,467	\$74,975,000

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Account Description	Amounts
0810 Nonspendable Fund Balance	8,472
0820 Restricted Fund Balance	32,500
0830 Committed Fund Balance	1,520,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,789,371
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,309,371
5900 Budgetary Reserve	175,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,525,343