

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

6/21/2022
Date

Secretary of the Board - Original Signature Required

6/21/2022
Date

Chief School Administrator - Original Signature Required

6/21/2022
Date

Nathan Wertsch

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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 : Warwick SD	COUNTY : Lancaster	AUN : 113369003
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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	\$79860914
Ending Unassigned Fund Balance	\$5745650
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.19%

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 6/12/22
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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 : Warwick SD	County : Lancaster	AUN Number : 113369003
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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 5/17/2022
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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.	Budgetary reserve for unexpected expenses
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.	Maintain a fund balance per board policy
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Maintain a fund balance for PSERS/Healthcare stabilization, future operating deficits, construction and improvements, and capital expenditures

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,745,650
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,995,650</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	54,960,756
7000 Revenue from State Sources	23,975,197
8000 Revenue from Federal Sources	924,961
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$79,860,914</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$98,856,564</u>

LEA : 113369003 Warwick SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	45,204,939
6112 Interim Real Estate Taxes	385,000
6113 Public Utility Realty Taxes	48,000
6114 Payments in Lieu of Current Taxes - State / Local	200,000
6150 Current Act 511 Taxes - Proportional Assessments	7,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	149,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	604,817
6910 Rentals	21,500
6920 Contributions and Donations from Private Sources	215,000
6940 Tuition from Patrons	177,500
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$54,960,756
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,827,080
7112 Basic Education Funding-Social Security	1,285,164
7160 Tuition for Orphans Subsidy	67,500
7271 Special Education funds for School-Aged Pupils	2,420,122
7311 Pupil Transportation Subsidy	780,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	787,778
7330 Health Services (Medical, Dental, Nurse, Act 25)	88,000
7340 State Property Tax Reduction Allocation	1,172,877
7505 Ready to Learn Block Grant	533,160
7820 State Share of Retirement Contributions	5,923,516
REVENUE FROM STATE SOURCES	\$23,975,197
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	514,967
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,312
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	8,210
8517 NCLB, Title IV - 21st Century Schools	40,541
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	228,931

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	40,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$924,961
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,860,914

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,204,939	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,172,877</u>	
Total Approx. Tax Revenue:	\$46,377,816	
Approx. Tax Levy for Tax Rate Calculation:	\$47,824,001	
	Lancaster	Total

2021-22 Data		
a. Assessed Value	\$2,887,069,600	\$2,887,069,600
b. Real Estate Mills	16.3711	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$2,793,398,457	\$2,793,398,457
d. Assessed Value	\$2,921,245,400	\$2,921,245,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$47,264,505	\$47,264,505
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$47,264,505	\$47,264,505
(f Total * g)		
i. Base Mills Subject to Index	16.3711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.90000%	96.90000%
k. Tax Levy Needed	\$47,824,001	\$47,824,001
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	16.3711	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,824,001	\$47,824,001
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,651,124
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$45,204,939
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$45,204,939	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,172,877</u>	
Total Approx. Tax Revenue:	\$46,377,816	
Approx. Tax Levy for Tax Rate Calculation:	\$47,824,001	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.9277	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$49,449,966	\$49,449,966
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	\$8,853.00	
Number of Homestead/Farmstead Properties	8108	8108
Median Assessed Value of Homestead Properties		\$201,900

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$45,204,939
Amount of Tax Relief for Homestead Exclusions	<u>\$1,172,877</u>
Total Approx. Tax Revenue:	\$46,377,816
Approx. Tax Levy for Tax Rate Calculation:	\$47,824,001
	Lancaster
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,172,877	Lowering RE Tax Rate	\$0	\$1,172,877
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,172,877

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>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>				<u>Percent Collected</u>		
Lancaster	2,921,245,400	16.3711	47,824,001				96.90000%		
Totals:		2,921,245,400	47,824,001	-	1,172,877	=	46,651,124	X	96.90000% = 45,204,939
				<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>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0		
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0		
6143	Current Act 511 Local Services Taxes			\$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						0	0		
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			0.650%	0.000%	6,475,000	6,475,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	800,000	800,000		
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						7,275,000	7,275,000		
Total Act 511, Current Taxes							7,275,000		
Act 511 Tax Limit -->				2,793,398,457	X	12	33,520,781		
				Market Value		Mills	(511 Limit)		

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>									
	Lancaster	16.3711	16.3711	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.650%	0.650%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 113369003 Warwick SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,435,321
1200 Special Programs - Elementary / Secondary	11,258,059
1300 Vocational Education	1,139,494
1400 Other Instructional Programs - Elementary / Secondary	860,150
1600 Adult Education Programs	12,639
1800 Pre-Kindergarten	155,659
Total Instruction	\$46,861,322
2000 Support Services	
2100 Support Services - Students	2,603,954
2200 Support Services - Instructional Staff	4,014,004
2300 Support Services - Administration	3,764,116
2400 Support Services - Pupil Health	906,619
2500 Support Services - Business	863,877
2600 Operation and Maintenance of Plant Services	4,923,901
2700 Student Transportation Services	3,222,704
2800 Support Services - Central	548,432
2900 Other Support Services	35,000
Total Support Services	\$20,882,607
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,654,919
3300 Community Services	86,000
Total Operation of Non-Instructional Services	\$1,740,919
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	130,351
5200 Interfund Transfers - Out	9,905,715
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$10,286,066
Total Estimated Expenditures and Other Financing Uses	\$79,860,914

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,960,749
200 Personnel Services - Employee Benefits	11,737,977
300 Purchased Professional and Technical Services	935,950
400 Purchased Property Services	173,873
500 Other Purchased Services	1,092,093
600 Supplies	534,379
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$33,435,321
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,021,287
200 Personnel Services - Employee Benefits	3,143,846
300 Purchased Professional and Technical Services	2,404,524
500 Other Purchased Services	649,148
600 Supplies	38,204
800 Other Objects	1,050
Total Special Programs - Elementary / Secondary	\$11,258,059
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	18,492
500 Other Purchased Services	1,121,002
Total Vocational Education	\$1,139,494
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	516,427
200 Personnel Services - Employee Benefits	328,293
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	1,700
600 Supplies	1,230
Total Other Instructional Programs - Elementary / Secondary	\$860,150
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	8,810
200 Personnel Services - Employee Benefits	3,829
Total Adult Education Programs	\$12,639
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	108,921
200 Personnel Services - Employee Benefits	46,738
Total Pre-Kindergarten	\$155,659
Total Instruction	\$46,861,322
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,592,403
200 Personnel Services - Employee Benefits	956,272
300 Purchased Professional and Technical Services	16,400

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,000
500 Other Purchased Services	3,542
600 Supplies	32,712
700 Property	500
800 Other Objects	1,125
Total Support Services - Students	\$2,603,954
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,499,746
200 Personnel Services - Employee Benefits	1,208,514
300 Purchased Professional and Technical Services	30,490
400 Purchased Property Services	118,920
500 Other Purchased Services	3,253
600 Supplies	106,246
700 Property	966,735
800 Other Objects	80,100
Total Support Services - Instructional Staff	\$4,014,004
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,943,582
200 Personnel Services - Employee Benefits	1,240,559
300 Purchased Professional and Technical Services	140,335
400 Purchased Property Services	5,310
500 Other Purchased Services	352,710
600 Supplies	27,215
700 Property	10,950
800 Other Objects	43,455
Total Support Services - Administration	\$3,764,116
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	521,846
200 Personnel Services - Employee Benefits	360,089
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	225
600 Supplies	7,059
700 Property	11,300
800 Other Objects	100
Total Support Services - Pupil Health	\$906,619
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	423,116
200 Personnel Services - Employee Benefits	265,886
300 Purchased Professional and Technical Services	91,600
400 Purchased Property Services	33,225
500 Other Purchased Services	34,700
600 Supplies	12,250
700 Property	2,000
800 Other Objects	1,100
Total Support Services - Business	\$863,877

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<u>Description</u>	<u>Amount</u>
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,791,960
200 Personnel Services - Employee Benefits	1,341,946
300 Purchased Professional and Technical Services	170,200
400 Purchased Property Services	169,145
500 Other Purchased Services	62,700
600 Supplies	1,231,600
700 Property	153,700
800 Other Objects	2,650
Total Operation and Maintenance of Plant Services	\$4,923,901
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	60,517
200 Personnel Services - Employee Benefits	41,052
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,910,185
600 Supplies	500
700 Property	250
800 Other Objects	205,200
Total Student Transportation Services	\$3,222,704
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	287,811
200 Personnel Services - Employee Benefits	238,196
300 Purchased Professional and Technical Services	20,100
400 Purchased Property Services	700
500 Other Purchased Services	550
600 Supplies	425
700 Property	350
800 Other Objects	300
Total Support Services - Central	\$548,432
2900 <u>Other Support Services</u>	
500 Other Purchased Services	35,000
Total Other Support Services	\$35,000
Total Support Services	\$20,882,607
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	861,893
200 Personnel Services - Employee Benefits	420,376
300 Purchased Professional and Technical Services	131,540
400 Purchased Property Services	1,200
500 Other Purchased Services	77,660
600 Supplies	66,200
700 Property	45,250
800 Other Objects	50,800
Total Student Activities	\$1,654,919

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
500 Other Purchased Services	57,500
800 Other Objects	28,500
Total Community Services	\$86,000
Total Operation of Non-Instructional Services	\$1,740,919
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
Total Facilities Acquisition, Construction and Improvement Services	\$90,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000
900 Other Uses of Funds	120,351
Total Debt Service / Other Expenditures and Financing Uses	\$130,351
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,905,715
Total Interfund Transfers - Out	\$9,905,715
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$10,286,066
TOTAL EXPENDITURES	\$79,860,914

LEA : 113369003 Warwick SD

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	18,995,650	18,995,650
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	18,107,590	10,912,928
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$37,103,240	\$29,908,578

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	\$37,103,240	\$29,908,578

LEA : 113369003 Warwick SD

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	40,127,218	30,173,683
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$40,127,218	\$30,173,683
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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<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		

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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		

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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	\$40,127,218	\$30,173,683

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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	\$40,127,218	\$30,173,683

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,745,650
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,995,650
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,245,650